

professionalism

integrity

accountability

public trust



ST. TAMMANY PARISH  
**SHERIFF'S OFFICE**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**Randy Smith, Sheriff**

Andrea Cosse, Chief Financial Officer

Cynthia Bankston, Controller

**FOR THE FISCAL  
YEAR ENDED**

**JUNE 30, 2022**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2022

# INTRODUCTORY SECTION



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# *St. Tammany Parish Sheriff's Office*

## **RANDY SMITH, Sheriff**

**PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST**

December 30, 2022

To the Citizens of St. Tammany Parish:

This Annual Comprehensive Financial Report (ACFR) is hereby submitted for the fiscal period July 1, 2021 - June 30, 2022. State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements in accordance with generally accepted auditing standards.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The St. Tammany Parish Sheriff's Office financial statements have been audited by Leblanc & Associates Certified Public Accountants, LLC, a firm of licensed certified public accountants. Based upon the audit, the independent auditors have issued an unmodified opinion on the St. Tammany Parish Sheriff's Office financial statements for the fiscal year ending June 30, 2022. The independent auditor's report is presented in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it. It can be found on pages 27-39 of this report.

### ***Profile of the St. Tammany Parish Sheriff's Office***

Formed in 1812, the St. Tammany Parish Sheriff's Office is a stand-alone political entity led by an elected Sheriff providing leadership and guidance in the area of law enforcement and public safety. St. Tammany Parish, located in southeast Louisiana, has the fourth largest population in the state with an estimated 269,388 residents.

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the St. Tammany Parish Sheriff serves a four-year term as the chief executive officer of the law enforcement district, and is responsible for executing all court orders and processes, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. Louisiana law also stipulates that the sheriff is responsible for collecting and dispersing all parish ad valorem taxes, parish occupational license fees, state revenue-sharing funds, fines and costs, and bond forfeitures imposed by the District Court.

In 1992, the sheriff began serving as ex-officio tax-collector, with duties including the collection and distribution of taxes on behalf of various taxing bodies of St. Tammany Parish. Those duties have expanded to include the collection of taxes for local municipalities. These duties are first and foremost our fiduciary duty. Transparency and control are always on the forefront of our policies and procedures. Our accolades remain a testament to our achievement.

In addition to being responsible for enforcing laws and collecting taxes for the parish, the St. Tammany Parish

Sheriff's Office operates the St. Tammany Parish Jail. The parish government of St. Tammany Parish owns the facility.

The sheriff is committed to maintaining accountability while delivering excellent public service. Our fiscal management policies strive to strike a delicate balance between provisions and needs. This goes beyond technology and equipment; it includes our greatest asset, our employees.

The St. Tammany Parish Sheriff's Office is a diverse employer, with scientists, attorneys, technology specialists, accountants, enforcement personnel and other business professionals on staff. As a multipurpose entity, the Sheriff's Office has a staff of more than 700 employees in 37 departments. We work diligently to continually recruit top employees offering on-going training resources, education incentives, and benefits package. Advancement opportunities are made available to all staff. With a current rate of 60% of employees with over five years of service, we are making strides to retain staff.

### ***Budget Preparation***

Many sheriffs throughout the nation fall under the financial direction of a countywide governing authority, such as a board of commissioners or single county official. In Louisiana, sheriffs are financially autonomous. The sheriff, as a separately elected official overseeing a separate legal entity that is not dependent on the Parish Council for revenue, is considered a "stand-alone" government. The agency's budget creation and approval process falls entirely within the control of the sheriff, who approves and adopts the budget for the General Fund, Jail Special Revenue Fund, Capital Projects Fund, Jail Commissary Fund and Crime Lab Special Revenue Fund.

The St. Tammany Parish Sheriff's Office budget reflects policies, goals, and priorities. The budget communicates to citizens and staff what decisions have been made, including those involving staffing, technology, and equipment. It also serves as a platform for the entity's plan for the upcoming fiscal year, and a blueprint for achieving the fiscal stability necessary to carry out Sheriff Smith's mission, vision and core values. The budget includes performance measures as well as departmental goals by which the delivery of service to the public is measured.

Conservative fiscal policies, adequate fund balances and long term planning continue to place the St. Tammany Parish Sheriff's Office in a position to handle the challenge of balancing the budget while at the same time maintaining critical services to the community. Through careful planning, the agency has allocated resources wisely and invested in priorities and initiatives that provide the greatest benefit to the citizens of our parish.

The budget process begins in February of each year, with a call for budget requests by department heads throughout the agency. Operating expenditures, under the direct control of department heads, are submitted with justifications to the finance department. Requests for budget allocations must be justified in detail, regardless of the category for which the request is made.

Once budget requests are received from all departments, meetings are held involving the sheriff, chief deputy, deputy chiefs, chief financial officer, budget staff and various department managers. During these meetings, each department manager provides an oral defense of his or her request. Reductions to a request may be made during the manager's presentation or during discussions between the sheriff and executive staff.



After final review by the sheriff, the budget document and all statutorily mandated supporting documentation (executive summary, financial statements, estimate of revenue and expenditures for all accounts, statements of any fund balances, etc.) are prepared by the budget manager and chief financial officer. The legal level of budgetary control is at the fund level, however, a more stringent operating budget control was established at the department's level bottom-line total expenditures. The Sheriff's Office maintains a system of budgetary controls to ensure spending is within the appropriated budget. The agency also employs a centralized purchasing system that uses an encumbrance accounting system for budgetary control. Reports can be generated by each department supervisor to track their allocated budgets at any given time.

In various sections of the final budget document, department budgets are recorded in two categories: requested and adopted. The amount shown as requested is the amount of the department manager's initial request. The adopted amount is the amount the sheriff authorized at the conclusion of the review process and contained in the budget upon official adoption by the sheriff.

After preparation of the final budget document is complete, and at least 10 days before the public is invited to submit comments at a public hearing held at the Sheriff's Office, the proposed budget is published in the official journal of St. Tammany Parish. The completed budget is made available for public inspection no later than 15 days prior to the beginning of each fiscal year. At the conclusion of this public hearing, assuming no other changes are to be made, the sheriff officially adopts the budget as authorized in Louisiana Revised Statutes 39:1305.

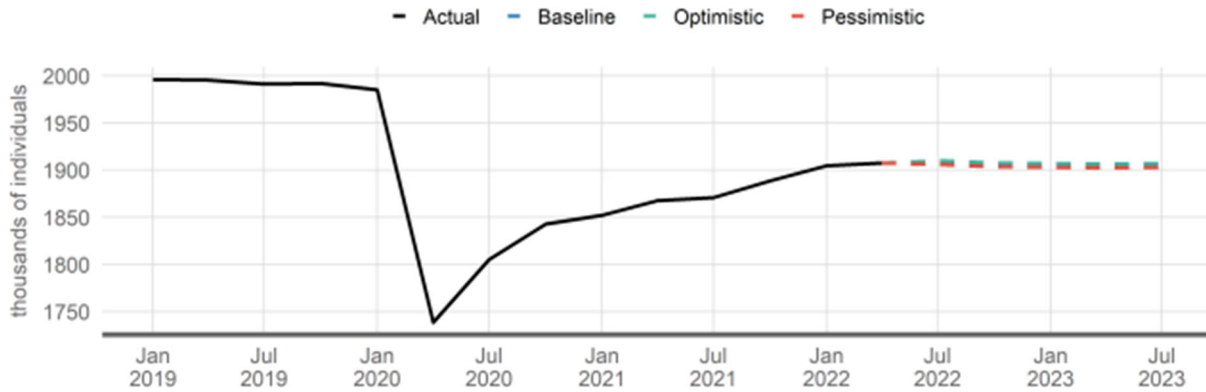
***Local Economy***

At the beginning of 2020, the nation entered one of the deepest but also the shortest recessions in its history. After a full economic recovery in 2021, Louisiana, the United States and the world started experiencing the highest inflation in 40 years. The Federal Reserve has increased interest rates several times in 2022, which is expected to slow the pace of recovery both nationally and locally. As of the third quarter of 2022, many believe the national economy is already in, or headed for, another recession.

According to the Louisiana Economic Activity Forecast issued on November 18, 2022 by Gary Wagner,

economics professor at the University of Louisiana, job growth in 2022 has been slower than expected and will remain flat because of slowing national growth. After gaining 16,000 jobs in the first quarter of 2022, Louisiana only added 2,700 jobs in the second quarter and a loss of 2,400 jobs is projected over the next year.

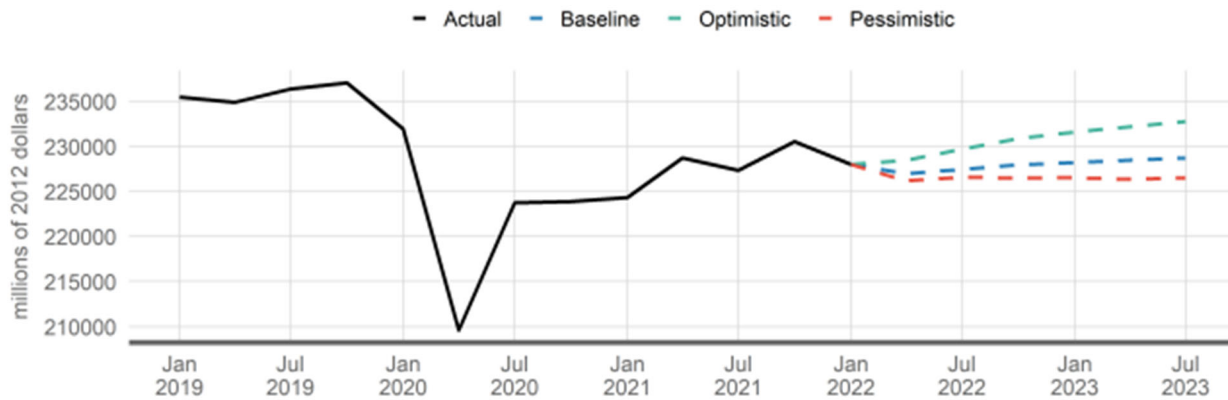
**Employment Projections**



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

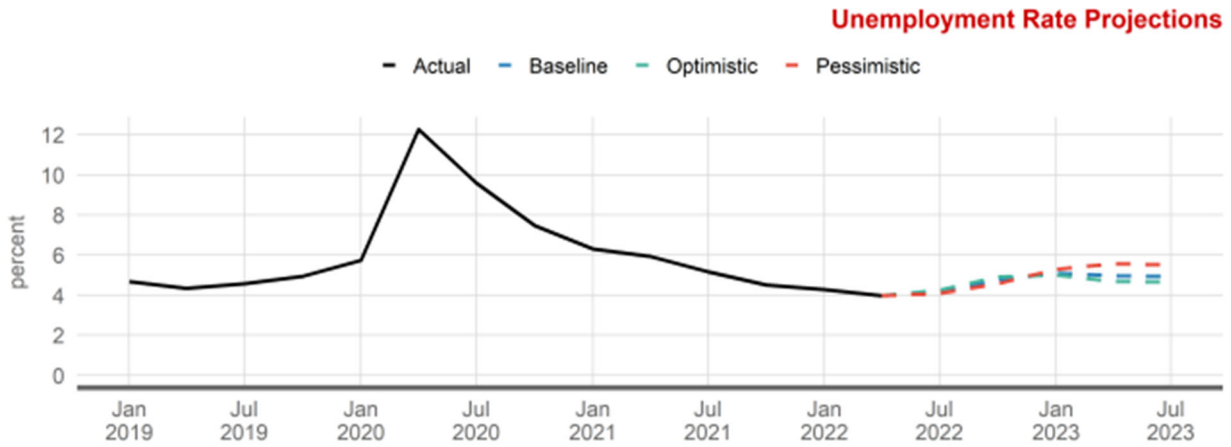
Louisiana’s inflation-adjusted GDP growth in the first quarter of 2022 was about three times slower than the nation. With National GDP growth expected to grow only 1.3% over the next year, Louisiana’s GDP is now projected to contract again, bringing the state to the edge of an economic downturn.

**GDP Projections**



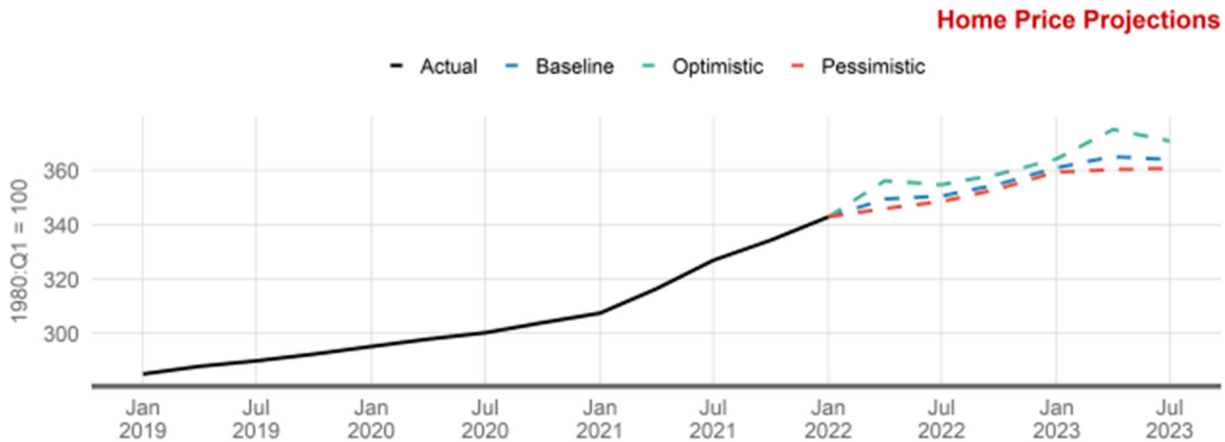
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

When a stay-home order was issued on March 22, 2020 for Louisiana, we saw a drastic increase in unemployment claims. The state’s unemployment rate has been declining ever since but the decline for the second quarter of 2022 was less than predicted for the first time in the post-COVID era. With the weakened economic outlook, the Louisiana Forecasting Model is projecting an increase in the unemployment rate beginning in the third quarter of 2022, rising to above 5% by mid-2023.



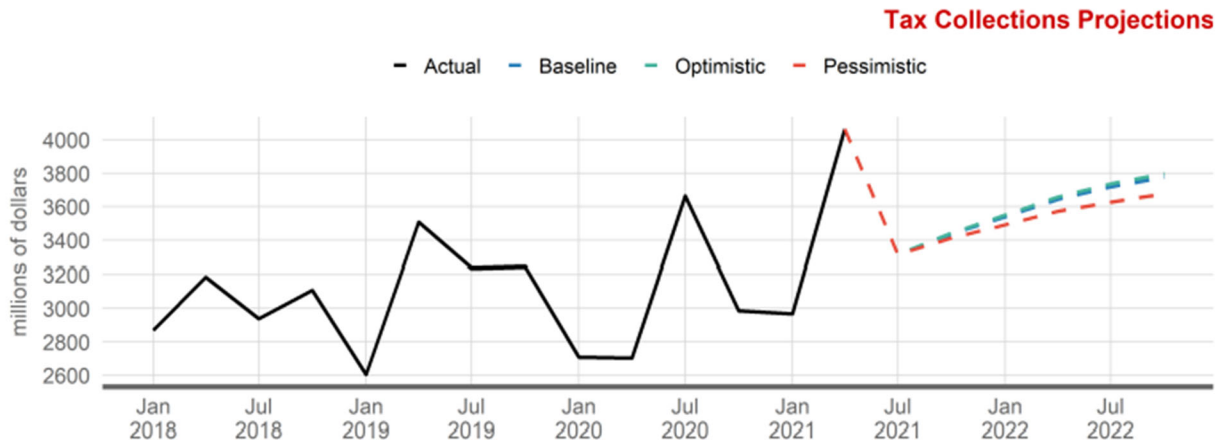
Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

The housing market remains a bright spot for Louisiana as prices are expected to remain above average. As the Federal Reserve continues to increase interest rates, some sellers have dropped their asking price, but there is still a lack of inventory in St Tammany Parish. Ad Valorem taxes account for 44 percent of the fiscal year 2023 budgeted revenue for the St. Tammany Parish Sheriff’s Office General Fund. Current projections from the Parish Assessor’s Office provide this agency with an increase of almost \$1M in ad valorem taxes from fiscal year 2022 to 2023. The following chart represents Louisiana Home Price Projections.



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

The greatest potential impact for the St. Tammany Parish Sheriff’s Office in these uncertain times is sales tax collections, which represents 28 percent of budgeted revenue for the General Fund but is also unpredictable. This source of revenue performed much higher than anticipated in the last two fiscal years. Dr. Wagner attributed the 2021 increases to a combination of shut-down orders suppressing economic activity in 2020 and COVID-related stimulus payments boosting personal income in 2021. Local collections have continued to increase in 2022. While the 2022 increase is not at the extreme increase we saw in 2021, the 2022 collections are still above the historical averages for annual growth. An updated chart is not available for state-wide collections, but as indicated in the following chart from last year, there is a fair amount of variability in Louisiana sales tax collections.

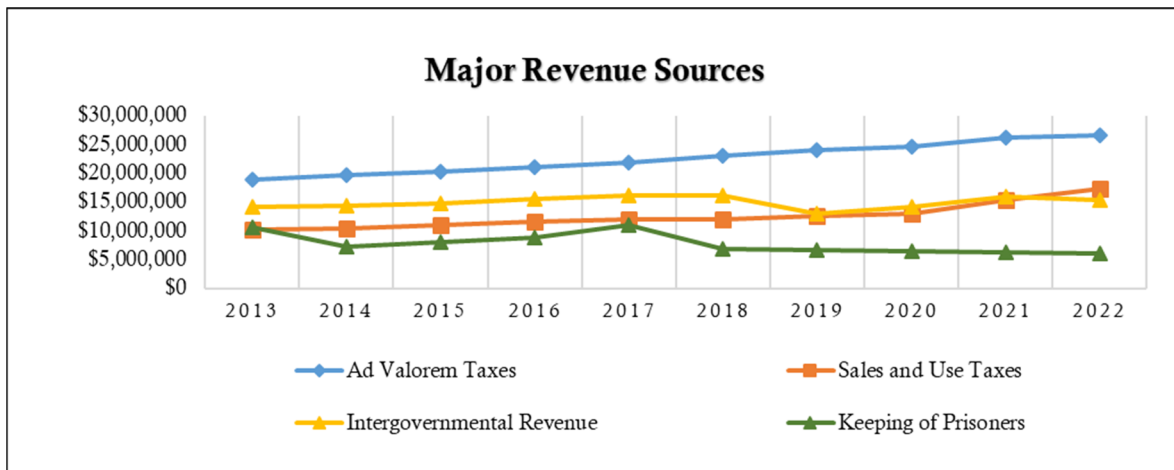


Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

**Revenue Sources**

The four major revenue sources that comprise approximately 80% of all the revenue received for Sheriff's Office operations are:

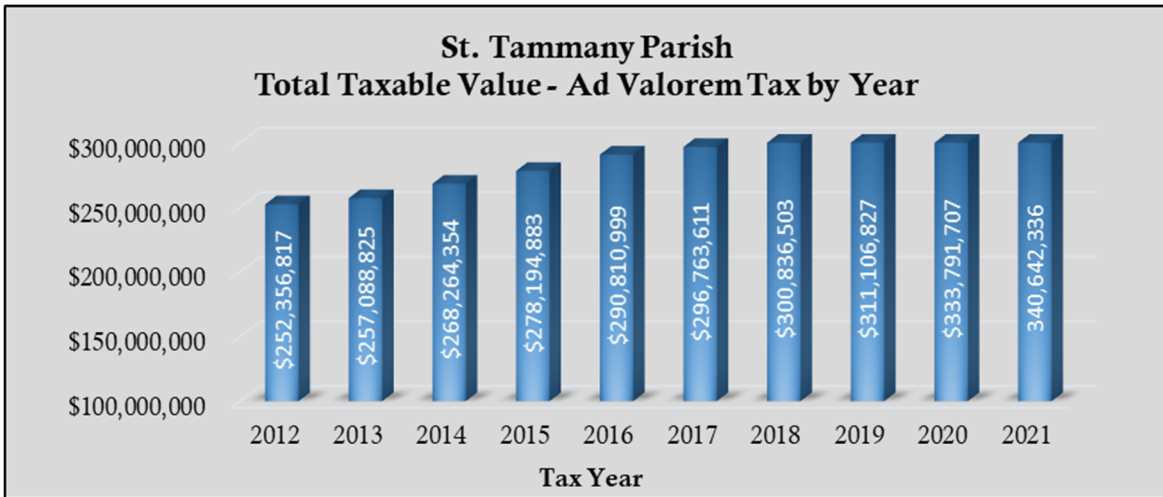
- Ad Valorem Taxes
- Sales and Use Taxes
- Intergovernmental Revenue
- Keeping of Prisoners



**Ad valorem (Property Tax)**

The Law Enforcement District levied 11.14 mills of ad valorem (property tax) in the 2022 and 2021 fiscal years compared to 11.69 mills in the 2020 fiscal year. Property evaluation is affixed to a January 1<sup>st</sup> date, however taxes are collected in arrears at the end of each calendar year. This means our tax year collections are actually performed during the subsequent fiscal year. At the present, this translates to the collection of ad valorem taxes for the 2021 tax year occurring within our 2022 fiscal year. Collections in fiscal year 2022 make up 42.21% of the overall revenue in the General Fund.

Below is a breakdown of ad valorem taxes for the last 10 tax years, and is based on the St. Tammany Parish Assessor's Grand Recap.



St. Tammany Parish continues to experience growth in residential and commercial development and valuation. As such, ad valorem revenues are expected to continue the steady growth seen over the past two decades.

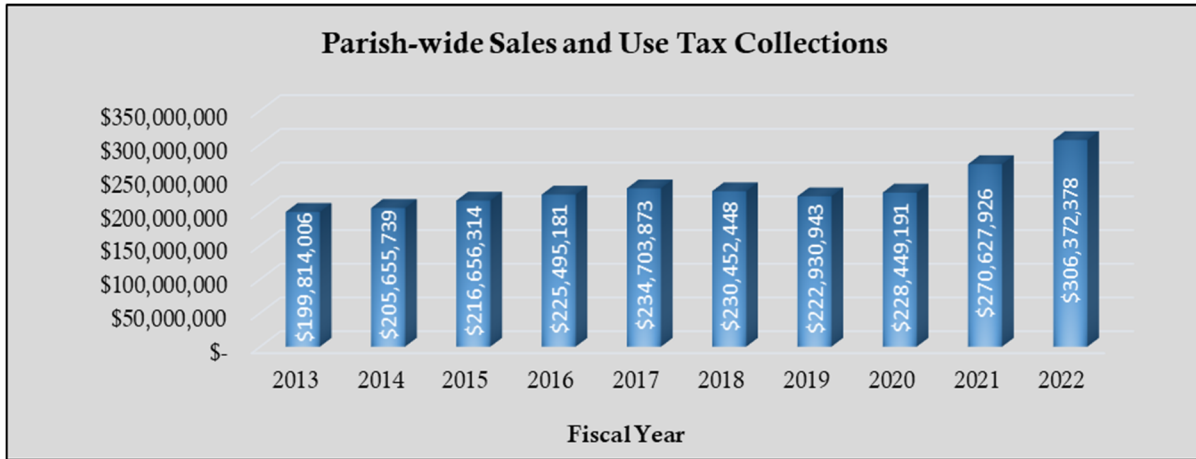
Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments approved by the Assessor's Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to an annual tax sale which adjudicate (are not purchased) and await redemption at an unknown future date. A calculation of the above effect can be seen upon examination of our most recent full year of collections; the actual amount collected of the original tax roll was 98.74% but increases to 99.58% when compared to the adjusted tax roll (as of August 2022).

Sales and Use Taxes

The Law Enforcement District levies a 0.25 of a cent sales and use tax. It was last approved in March 2008 and was made permanent at that time. Sales tax revenues tend to be budgeted conservatively due to their volatile nature being intrinsically tied to economic performance and consumer confidence. Sales tax makes up 27.65% of the overall revenue in the General Fund for fiscal year 2022.

Despite the economic volatility in recent years, parish-wide sales tax revenue collections from online retailers and local businesses increased in 2022 by 13.21%. Sales tax revenue in fiscal year 2022 for the law enforcement district increased by 12.86%, which is not as high as the 18.46% increase the previous year, but still well above the previous 10-year average of 3.89% increase from 2011 to 2020.

Below is a breakdown of sales and use taxes collected in the Parish for the last 10 fiscal years.



**Keeping of Prisoners**

Keeping of Prisoners accounts for 34.59% of the overall revenue in the Jail Fund for fiscal year 2022 and 7.56% of total governmental funds revenue. This revenue source is derived from agreements with Louisiana Department of Corrections, U.S. Department of Justice - United States Marshals Service, Immigration and Customs Enforcement, and Bureau of Prisons. These agreements allow the St. Tammany Parish Jail to house state and federal detainees. The population includes individuals charged with offenses being detained while awaiting trial; individuals who have been sentenced and are awaiting designation and transport to different facilities; and individuals who are awaiting a hearing on their immigration status or deportation.

The St. Tammany Parish Sheriff’s Office provides secure custody, safekeeping, housing, and care of detainees in accordance with all state and local laws, standards, regulations, policies and court orders applicable to the operation of the jail. In exchange, the agency is reimbursed based on a specific and agreed upon per-diem rate. State and federal agencies are billed monthly based upon daily population.

**Intergovernmental Revenue**

Per Louisiana law, the sheriff is responsible for operating the parish jail and the parish government is responsible for providing sufficient facilities and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes in the parish. In 2019, the St. Tammany Parish Government and the Sheriff’s Office entered into an intergovernmental agreement (extended through December 2021) in which the sheriff pays all operating costs directly and the parish government makes monthly payments to the sheriff towards the parish’s financial obligation. For the six months ending June 30, 2022, the parish government made monthly payments based on the budget. These payments are in lieu of sales tax collection transfers, which ceased in fiscal year 2018 when the parish government’s dedicated jail tax expired. These payments from the parish government represent 53.17% of the overall revenue in the Jail Fund for fiscal year 2022 and 61.65% of Intergovernmental Revenue for all governmental funds.

Other intergovernmental revenue in this category includes federal and state grant revenue, radio system reimbursements, District Attorney’s Office forfeiture funds, state revenue sharing and Department of Corrections programs.

Intergovernmental revenue makes up 18.84% of total governmental funds revenue.

***Overview of Crime Statistics***

Curtailling criminal activity and enhancing public safety are the core factors that drive strategic operations of the St. Tammany Parish Sheriff’s Office. While there are numerous ways to measure crime and the



effectiveness of local law enforcement in a particular area, the universally accepted tool is the Federal Bureau of Investigation’s crime reporting systems, which measure the number of crimes committed in specific categories.

Through 2020, the Sheriff’s Office compiled this data under the FBI’s Uniform Crime Reporting system, known as UCR. In 2021, the Sheriff’s Office and law enforcement agencies nationwide shifted to a new FBI-mandated reporting system, which in Louisiana is known as the Louisiana Incident Based Reporting System (LIBRS).

The 2021 data reflects classification of some offenses in different LIBRS categories than they were reported under UCR. This is most notable in the Sex Offenses category, which under LIBRS includes sexual battery. Under UCR, sexual battery was reported as an assault offense. Data in several property crime categories under LIBRS is affected to a lesser degree by the new reporting standards.

For the calendar years 2010-2019, the comparative numbers are slightly skewed in the Sex Offenses category because new UCR standards for reporting rape cases were used beginning in 2015. As mentioned above, LIBRS now classifies rape in the Sex Offenses category along with certain other sex crimes, somewhat skewing the data for comparison with reports from earlier years.

The number of crimes in major categories has dropped significantly in recent years despite a rapid increase in St. Tammany’s population. Since the 1980s, the parish’s population has more than doubled yet statistics show a marked decrease in major crimes reported between that decade and the 2010-2019 period. This positive trend continues in the current decade.

The Sheriff’s Office has a very high solve rate. On average, more than 50 percent of all crimes are cleared every year. This achievement is attributable to the outstanding performance of Sheriff’s Office investigators, acquisition of effective investigative technology and the cooperation and support of parish residents.

The largest category of measured crimes committed in St. Tammany is theft, with 889 thefts reported in calendar year 2021. However, this represents a decline of more than 10 percent in theft offenses compared with 2020 reports. The theft statistic includes vehicle burglaries.

<b>MAJOR CRIME REPORTS BY DECADE WITH 2020-2021 DATA*</b>						
	<b>1980-1989</b>	<b>1990-1999</b>	<b>2000-2009</b>	<b>2010-2019</b>	<b>2020</b>	<b>2021</b>
<b>Estimated population of St. Tammany Parish</b>	<b>110,869</b>	<b>144,508</b>	<b>233,740</b>	<b>258,111</b>	<b>264,570</b>	<b>269,388**</b>
<b>CRIME CATEGORY</b>						
<b>Murder/Negligent Homicide</b>	<b>97</b>	<b>70</b>	<b>74</b>	<b>57</b>	<b>11</b>	<b>8</b>
<b>Sex Offenses***</b>	<b>218</b>	<b>319</b>	<b>274</b>	<b>219</b>	<b>37</b>	<b>77</b>
<b>Robbery</b>	<b>421</b>	<b>467</b>	<b>348</b>	<b>196</b>	<b>18</b>	<b>22</b>
<b>Theft</b>	<b>18,262</b>	<b>21,222</b>	<b>18,891</b>	<b>13,601</b>	<b>989</b>	<b>889</b>
<b>Burglary</b>	<b>11,019</b>	<b>9,416</b>	<b>7,339</b>	<b>4,304</b>	<b>224</b>	<b>251</b>
<b>Motor Vehicle Theft</b>	<b>2,111</b>	<b>2,403</b>	<b>2,410</b>	<b>1,282</b>	<b>98</b>	<b>183</b>

\*Through 2020, reports were classified using the FBI's Uniform Crime Reporting (UCR) standards.

Beginning with 2021 data, reports are classified under the FBI's Louisiana Incident Based Reporting System (LIBRS)

\*\*U.S. Census Bureau estimate as of July 1, 2021.

\*\*\*Category revised under LIBRS and may include offenses reported in other categories under UCR.

## MAJOR CRIME REPORTS BY YEAR\*

CRIME CATEGORY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Murder/Negligent Homicide	6	5	7	0	4	3	4	12	9	7	11	8
Sex Offenses**	17	18	15	4	15	28	31	29	30	32	37	77
Robbery	21	20	15	26	18	18	23	17	25	13	18	22
Theft	1,532	1,794	1,755	1,413	1,119	1,305	1,264	1,264	1,078	1,077	989	889
Burglary	517	592	652	515	388	314	366	412	262	286	224	251
Motor Vehicle Theft	138	144	158	151	104	111	119	119	115	123	98	183

\*Through 2020, reports were classified using the FBI's Uniform Crime Reporting (UCR) standards.

Beginning with 2021 data, reports are classified under the FBI's Louisiana Incident Based Reporting System (LIBRS)

\*\*Category revised under LIBRS and may include offenses reported in other categories under UCR.

The St. Tammany Parish Sheriff's Office continues to work with the community to further reduce crime by educating residents through social media posts, videos, homeowner group meetings and community outreach events. This partnership is a key to improving Sheriff's Office efforts to combat crime and enhance public safety.

### ***Long-term Financial Planning & Major Initiatives***

Long-range financial plans serve as tools to identify issues and opportunities, and to provide the sheriff, staff, and citizens with insights to address issues impacting the agency's financial condition. The sheriff's plan typically employs a multi-year planning horizon of three to five years for projecting operations and capital expenditures and extended time frames for more extensive projects. Future projects will require additional revenue either from current sources or instruments such as grants, bonded debt or other resources.

Currently, multiple long-term projects are being evaluated and some are in exploratory phase. The agency is seeking grant funding for a new training facility with indoor firing range and to expand the body camera program. The agency is also looking to add resources on the east side of the parish in the future. Additionally, a new four lane state highway being constructed in the rural center of the parish is expected to bring growth to the northern section of the parish and the Sheriff is evaluating the best location for a permanent district office to address that growth.

Two major initiatives to improve compensation have been implemented. A new pay structure was introduced to increase base salaries of entry-level positions with three substantial adjustments in just sixteen months. Additionally, a deferred compensation employer match was implemented to encourage employees to save for their future, with an initial match of 2% that has been increased to 6% in fiscal year 2023. Previously, the deferred compensation plan was offered to employees without an agency match. The participation level has more than doubled since the match was implemented.

Sheriff Smith continues the agency's dedicated focus on maintaining the safety of the people living and working in St. Tammany while ensuring transparency to keep the community's trust. Some initiatives accomplished this year include: rezoning the patrol districts; moving the fourth district further north and establishing a new district on the west side of the parish due to rapid population and commercial growth in the area. The new district is operating out of a small temporary substation while plans proceed for construction of a new district office on land acquired in March of 2022.

### ***Relevant Financial Policies***

The Sheriff's Office has established and adopted comprehensive financial policies to improve the Sheriff's Office financial stability, to balance the needs of the organization with the resources available for use, and to

assist the Sheriff's Office with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance, and support the Sheriff's Office commitment to sound financial management and financial stability. These policies can be found within the notes to the financial statements on pages 71 - 117.

***Acknowledgements***

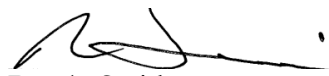
For the ninth consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the St. Tammany Parish Sheriff's Office for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2021. In order to receive this prestigious award, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.


A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievements Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

The St. Tammany Parish Sheriff's Office also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the eighth time. To receive the Distinguished Budget Presentation Award, the government must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The preparation of this report on a timely basis could not have been possible without the skillful efforts of the finance department's accounting staff, as well as many additional members of St. Tammany Parish Sheriff's departments. We would like to express our sincere appreciation for their assistance in providing the data necessary to prepare this report and for their commitment to maintaining the highest standards of professionalism in the management of the St. Tammany Parish Sheriff's Office.

Respectfully submitted,

  
Randy Smith  
Sheriff

  
Andrea Cossé, CPA, CGMA  
Chief Financial Officer





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**St. Tammany Parish Sheriff's Office  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**PRINCIPAL ELECTED AND APPOINTED OFFICIALS**

**AS OF JUNE 30, 2022**

**SHERIFF  
Randy Smith**



**CHIEF DEPUTY  
Jeff Boehm**



**CFO  
Andrea Cosse**



**DEPUTY CHIEF  
George Cox**



**DEPUTY CHIEF  
Bret Ibert**

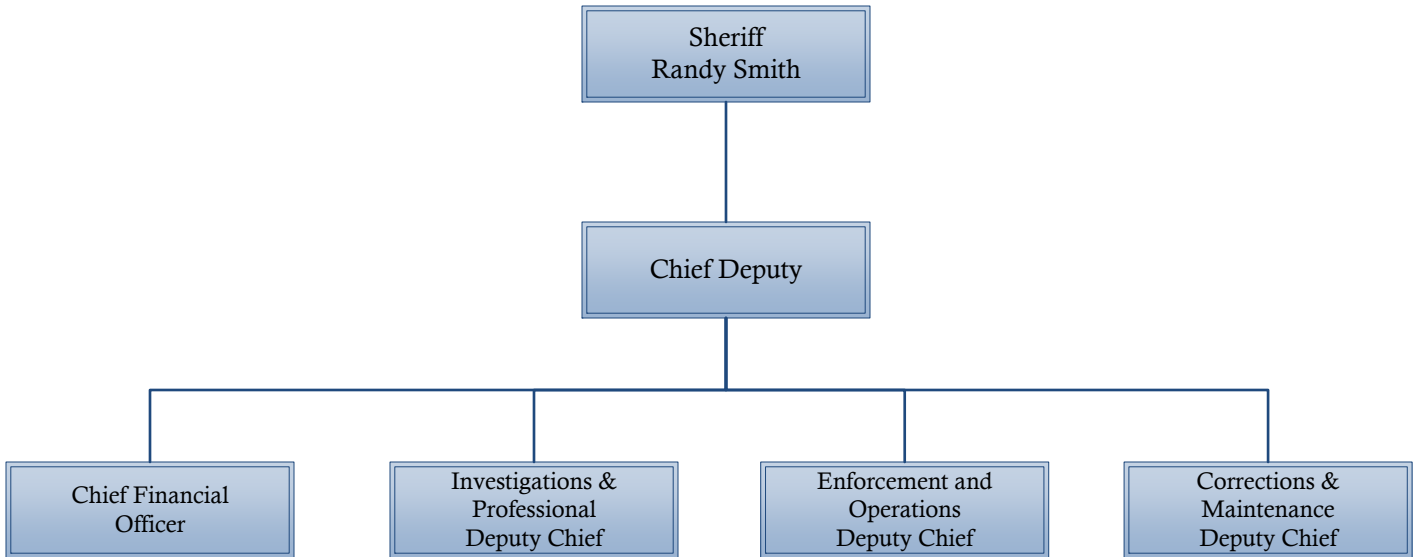


**DEPUTY CHIEF  
Douglas Sharp**



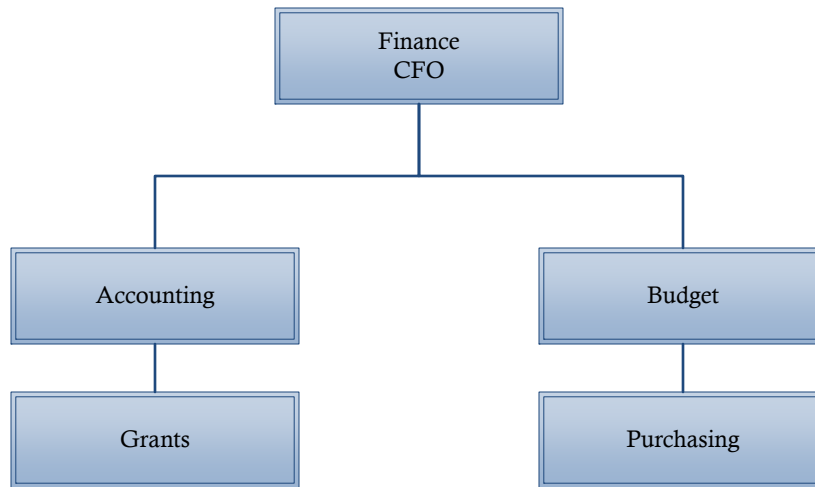
**ST. TAMMANY PARISH SHERIFF  
ORGANIZATIONAL CHART**

**Sheriff and Executive Staff**



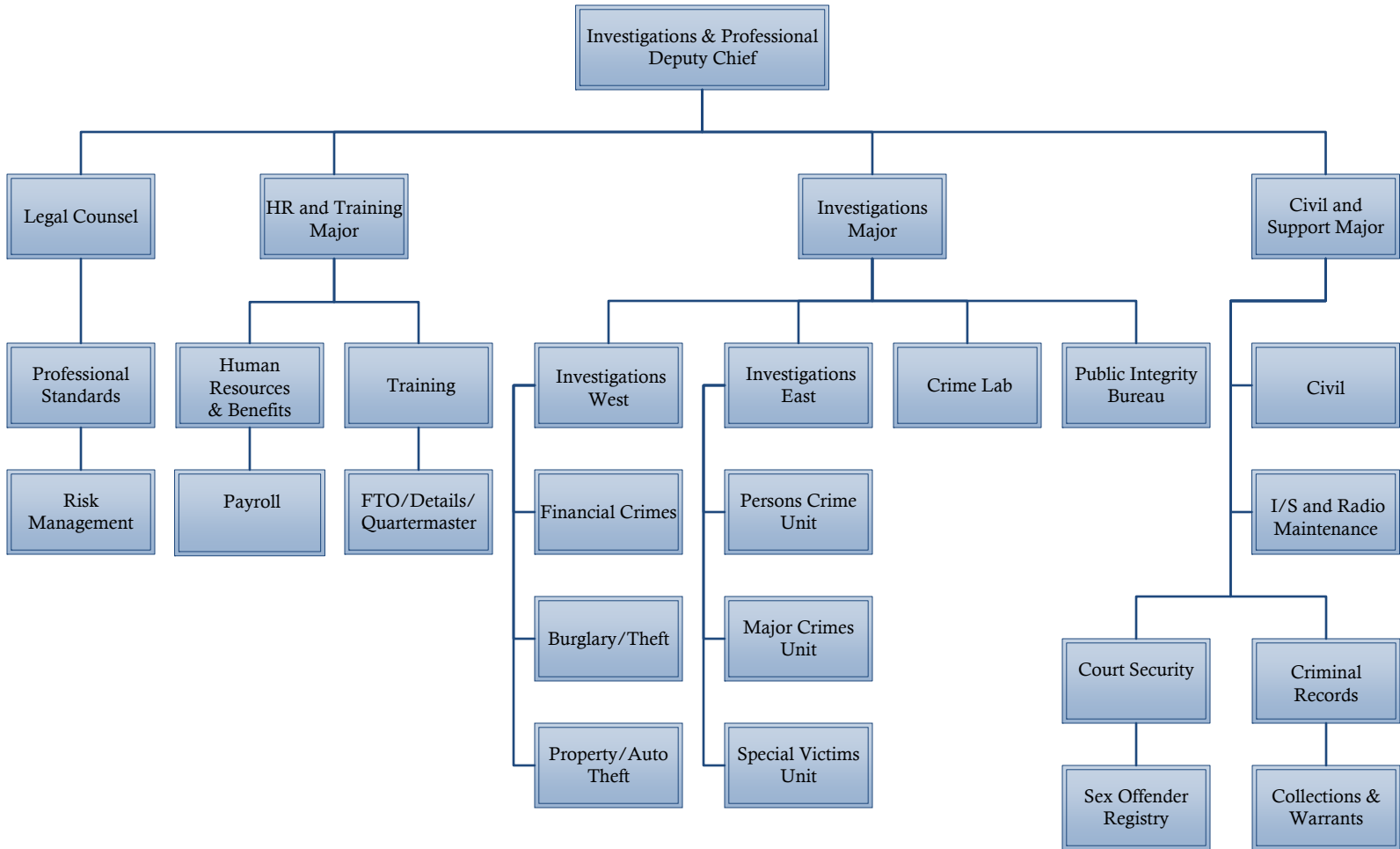
# ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

## Finance



# ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

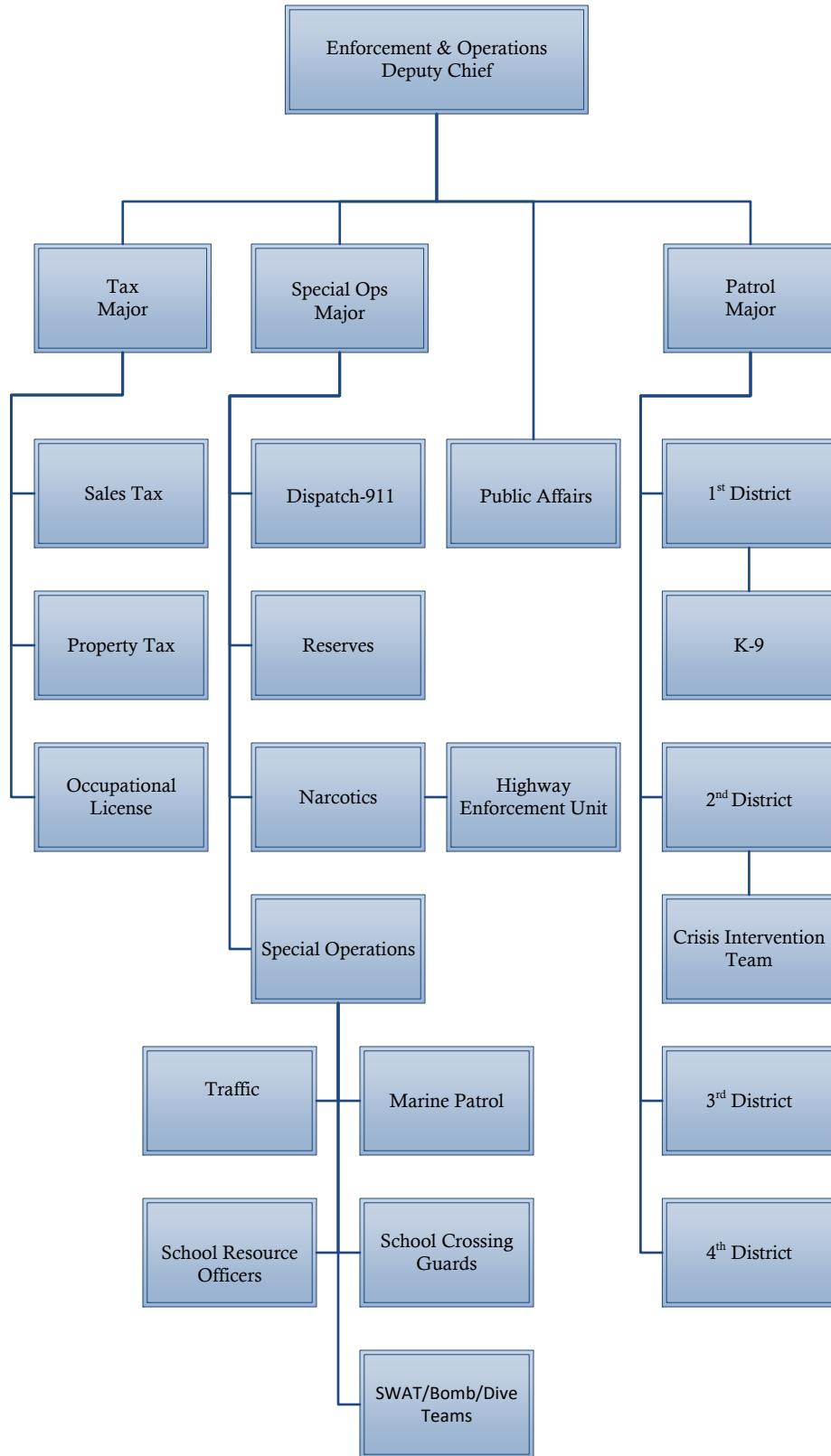
## Investigations & Professional





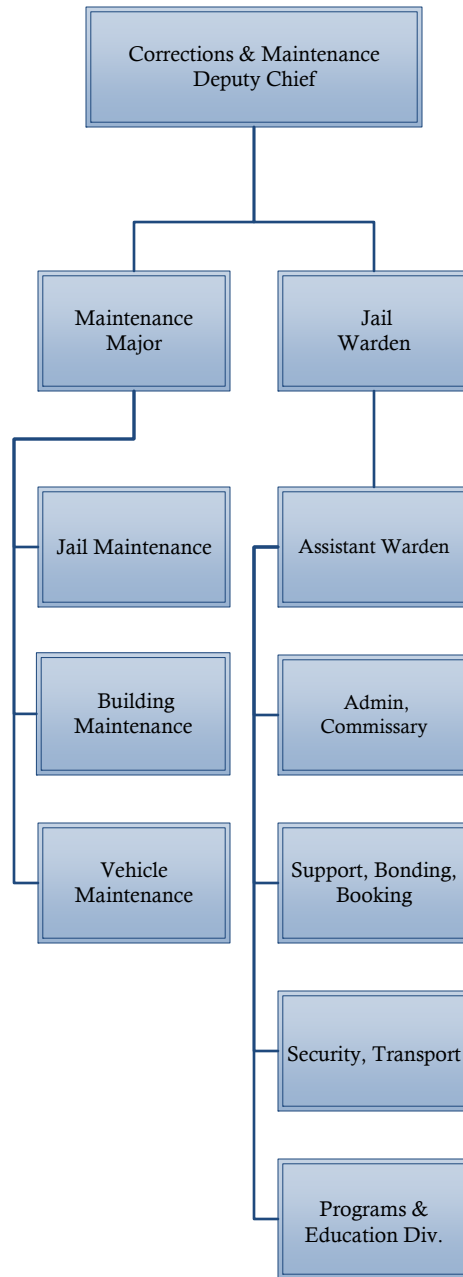
# ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

## Enforcement & Operations



# ST. TAMMANY PARISH SHERIFF ORGANIZATIONAL CHART

## Corrections & Maintenance



# FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

The Honorable Randy Smith  
St. Tammany Parish Sheriff  
St. Tammany Parish, Louisiana

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sheriff, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Jail Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Change in Accounting Principle***

As described in Note 8 to the financial statements, in 2022, the Sheriff adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

***Responsibility of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (beginning on page 27), the schedule of changes in the net other post-employment benefit liability and related ratios, the schedule of employer contributions, and the schedule of investment returns (pages 121 - 123), the schedule of proportionate share of the net pension liability and the schedule of pension contributions (pages 127 - 128), be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying combining and individual non-major and fiduciary fund statements and schedules (beginning on page 131) and schedule of expenditures of federal awards (beginning on page 183) as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying ad valorem tax affidavit (page 145), the schedule of compensation, benefits and other payments to agency head (page 146) and the justice system funding schedules (beginning on page 147) as required by Act 87 of the 2020 regular legislative session are not a required part of the basic financial statements of the Sheriff but is additional information required by the Louisiana Legislative Auditor. The accompanying information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major and fiduciary fund financial statements and schedules, the schedule of expenditures of federal awards, the ad valorem tax affidavit, the schedule of compensation, benefits and other payments to agency head, and the justice system funding schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2022, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

***LeBlanc & Associates CPAs, L.L.C.***

Metairie, LA  
December 30, 2022

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# REQUIRED SUPPLEMENTAL INFORMATION (PART I)



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**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

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As management of the St. Tammany Parish Sheriff's Office (Sheriff's Office), we prepared this narrative overview and analysis of the financial activities for fiscal year 2022 that ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-11 of this report.

***Financial Highlights***

- The sheriff's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$33,267,301, net position.
- The sheriff's total net position increased by \$14,362,984 in fiscal year 2022 and by \$6,781 for a prior period adjustment. The net position increase over the balance at the beginning of the year is primarily due to an increase in cash and cash equivalents of \$7,068,572 which resulted from \$2,092,335 needed for purchases on order during fiscal year 2022 that were not received by year end and \$1,987,561 in higher sales tax collections unspent. Revenues increased by 3.4%, while expenses increased by 0.1%. The remaining increase in net position is primarily related to the net change in pension asset (liability) and related deferred inflows and outflows in the amount of \$6,053,516.
- At the close of the current fiscal year, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$56,673,847, an increase of \$5,062,988 in comparison with the prior year. Approximately 47.4% of this amount, \$26,864,158, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the General Fund was \$27,342,894 and (\$39,154) for the Jail Special Revenue Fund for a combined unrestricted fund balance of \$27,303,740 or approximately 40% of General Fund and Jail Special Revenue Fund combined expenditures.

***Overview of the Financial Statements***

The discussion and analysis provided here is intended to serve as an introduction to the St. Tammany Parish Sheriff's Office basic financial statements. The St. Tammany Parish Sheriff's Office basic financial statements consist of three components:

- 1) Government-Wide financial statements
- 2) Fund financial statements
- 3) Notes to financial statements

This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Government-Wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the St. Tammany Parish Sheriff's Office finances, in a manner similar to a private-sector business.

The Statement of Net Position presents financial information on all of the Sheriff's Office assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

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Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the St. Tammany Parish Sheriff's Office is improving or worsening.

The Statement of Activities presents information showing how the St. Tammany Parish Sheriff's Office net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the St. Tammany Parish Sheriff's Office that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions. The governmental activities of the St. Tammany Parish Sheriff's Office include public safety and interest on long-term debt.

The government-wide financial statements are on pages 43-44 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The St. Tammany Parish Sheriff's Office, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the St. Tammany Parish Sheriff's Office can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The St. Tammany Parish Sheriff's Office maintains six individual governmental funds: General Fund, Jail Special Revenue Fund, Capital Projects Fund, Commissary Special Revenue Fund, Crime Lab Special Revenue Fund, and Bond Sinking Fund. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Jail Special Revenue Fund, and Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

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The combining statements referred to earlier in connection with non-major governmental funds and custodial funds are presented immediately following the required supplementary information starting on page 132.

The St. Tammany Parish Sheriff's Office adopts an annual appropriated budget for its General Fund, Capital Projects Fund, and Special Revenue Funds. Budgetary comparison statements/schedules for these funds which demonstrate compliance with these budgets are on pages 54-55 and 134-136 of this report.

The basic governmental fund financial statements are on pages 48-55 of this report.

**Proprietary Funds.** The St. Tammany Parish Sheriff's Office maintains one proprietary fund, the Internal Service Fund. The Internal Service Fund is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. The basic proprietary fund financial statements are on pages 60-62 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support sheriff's programs. The accounting used for fiduciary funds is much like those used for proprietary funds.

The St. Tammany Parish Sheriff's Office maintains five fiduciary funds. The first is an OPEB trust fund and the remaining four fiduciary funds are custodial funds. The four custodial funds are combined into a single aggregated presentation of Total Custodial Funds with the OPEB trust fund on the fiduciary funds statements on pages 66-67 of this report. Individual fund data for each of the custodial funds is provided in the form of combining statements on pages 140-141. Each fund is outlined below.

1. St. Tammany Retired Employees' Insurance Trust Fund (STREIF) – Act 142 of the 2019 Louisiana State Legislature and codified as Louisiana Revised Statute 13:5554.5 established the trust fund that accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan.
2. Sheriff's Fund Custodial Fund – accounts for funds in connection with civil suits, sheriff sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.
3. Tax Collector Custodial Fund – Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as collector of state, parish, and local taxes and fees. The Tax Collector Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples include, ad valorem taxes, redemption fees, sales & use taxes, occupational license renewals, and state revenue sharing.
4. Jail Custodial Fund – accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon completion of their jail sentence. The Jail Custodial Fund also accounts for the collection and disbursement of certain fees charged to

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

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inmates upon incarceration.

5. Fines and Cost Custodial Fund – accounts for the collection and disbursement of fines and costs that are reviewed by the courts, in accordance with applicable law.

**Notes to the Financial Statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 71-117 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the St. Tammany Parish Sheriff's Office changes in net OPEB liability and related ratios, employer contributions, and investment return. Required supplementary information can be found on page 121-123 of this report.

The St. Tammany Parish Sheriff's Office has included the required supplemental information for the Sheriff's Office net pension liability (asset) and contributions to the Sheriff's Pension and Relief Fund. The required supplementary information can be found on pages 127 and 128.

***Government-Wide Overall Financial Analysis***

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the St. Tammany Parish Sheriff's Office, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$33,267,301 at the close of the most recent fiscal year.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

**St. Tammany Parish Sheriff's Office Net Position**

	<b>Governmental activities</b>	
	<u>2022</u>	<u>2021</u>
Current Assets	\$ 67,549,261	\$58,398,464
Capital Assets, Net of Accumulated Depreciation	<u>39,237,874</u>	<u>39,603,041</u>
Total Assets	106,787,135	98,001,505
Deferred Outflows of Resources	15,201,860	21,352,660
Current Liabilities	9,522,919	7,991,224
Long-Term Liabilities	<u>44,655,624</u>	<u>73,773,660</u>
Total Liabilities	54,178,543	81,764,884
Deferred Inflows of Resources	34,543,151	18,684,964
Net Position:		
Net Investment in Capital Assets	24,627,410	22,378,113
Restricted for:		
Equitable Sharing	529,293	451,468
Equipment	68,347	22,656
Crime Lab Expenditures	927,592	1,007,342
Debt Service	13,050	13,050
Unrestricted	<u>7,101,609</u>	<u>(4,968,312)</u>
Total Net Position	<u>\$ 33,267,301</u>	<u>\$18,904,317</u>

A large portion of the St. Tammany Parish Sheriff's Office net position reflects its investment in capital assets (e.g., land, buildings, equipment, vehicles, etc.), less any related outstanding debt that was used to acquire those assets. The St. Tammany Parish Sheriff's Office uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

Although the St. Tammany Parish Sheriff's Office investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Tammany Parish Sheriff's Office net position represents resources that are subject to external restrictions on how they may be used.

The St. Tammany Parish Sheriff's Office overall net position increased \$14,362,984 from the prior fiscal year as restated for GASB Statement 87. The reasons for this overall increase are discussed in the following sections for governmental activities.

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased \$14,362,984 from the prior fiscal year ending balance of \$18,904,317 as restated.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

**St. Tammany Parish Sheriff's Office Changes in Net Position**

	<b>Governmental Activities</b>	
	2022	2021
<b>Program Revenues</b>		
Charges and Services	\$ 21,530,120	\$ 20,789,786
Operating Grants and Contributions	17,505,615	17,915,492
<b>General Revenues</b>		
Taxes		
Ad Valorem Taxes	26,627,379	26,151,411
Sales and Use Taxes	17,443,257	15,455,696
Intergovernmental Revenues		
Transfer from St. Tammany Parish Council	18,203	98,394
Gain on Sale of Assets	281,159	414,766
Interest and Investment Earnings	75,484	50,261
Other Revenues	369,968	235,330
<b>Total Revenues</b>	<u>83,851,185</u>	<u>81,111,136</u>
<b>Expenses</b>		
Public Safety	69,084,087	68,940,812
Interest on Long-Term Debt	404,114	475,565
<b>Total Expenses</b>	<u>69,488,201</u>	<u>69,416,377</u>
<b>Change in Net Position</b>	14,362,984	11,694,759
<b>Net Position, Beginning of Year, as previously stated</b>	18,897,536	6,512,492
Prior Period Adjustment - Implementation of GASB Changes	6,781	690,285
<b>Net Position, Beginning of Year, as restated</b>	<u>18,904,317</u>	<u>7,202,777</u>
<b>Net Position, End of Year</b>	<u>\$ 33,267,301</u>	<u>\$ 18,897,536</u>

Key elements of the increase in net position are as follows:

Governmental activities revenues increased by 3.4%, while expenses increased by 0.1%. The main reason for higher revenue is increases in tax revenue of \$1,987,561 for sales and use tax and \$475,968 for ad valorem tax. Operating grants and contributions decreased \$409,877 and gain on sale of assets decreased \$133,607. A small increase in public safety expenses is primarily due to higher salary, benefits, operating expenses, and insurance offset by expense reductions in other categories.

***Financial Analysis of Governmental Funds***

As noted earlier, the St. Tammany Parish Sheriff's Office uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

***Governmental Funds.*** The focus of the St. Tammany Parish Sheriff's Office governmental funds is to



**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

---

provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the St. Tammany Parish Sheriff's Office financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party or the sheriff himself.

On June 30, 2022, the St. Tammany Parish Sheriff's Office governmental funds reported combined fund balances of \$56,673,847; an increase of \$5,062,988 in comparison with the prior year. Approximately 47.4% of this amount, \$26,864,158, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is:

- 1) Amount not in spendable form, Prepaid Items, is \$405,199
- 2) Amount restricted for particular purposes is \$1,538,282
- 3) Amount committed for particular purposes is \$25,773,873
- 4) Amount assigned for particular purposes is \$2,092,335

The General Fund is the chief operating fund of the St. Tammany Parish Sheriff's Office. At the end of the fiscal year 2022, the unassigned fund balance in the General Fund was \$26,903,312 and the total fund balance was \$28,306,579. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 54.3% of total General Fund expenditures. The total fund balance represents approximately 57.1% of that same amount.

During the current fiscal year, the fund balance of the St. Tammany Parish Sheriff's Office General Fund increased by \$3,467,982. This is due to revenues exceeding expenditures for the fiscal year by \$13,545,258, offset by transfers out to other funds of \$10,229,086 as detailed in Note 20 on page 112 and other sources of financing from leases of \$151,810 as detailed in Note 8 on page 90. This current year surplus is mainly due to higher tax revenue of \$2,463,529, delays in delivery of \$439,582 in purchases ordered, gains on disposition of assets, conservative spending and delaying some major initiatives.

During fiscal year 2022, the fund balance of the Jail Special Revenue Fund remained fully depleted at year end. Despite conservative spending practices in the Jail Special Revenue Fund, available revenue is insufficient to cover all expenditures, resulting in a General Fund transfer to fund the excess costs. For fiscal year 2022, transfers were made from the General Fund to the Jail Special Revenue Fund in the amount of \$1,114,993.

The Capital Projects Fund, a major fund, had a \$1,226,497 increase in fund balance during the fiscal year 2022 which put the overall fund balance at \$25,234,745. The increase in fund balance was the result of transfers from the General Fund related to commitments to fund capital projects in the future offset by current year capital expenditures.

**Proprietary Funds.** The sheriff maintains one proprietary fund; the Internal Service Fund. The Internal Service Fund is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

Unrestricted net position of the Internal Service Fund at the end of fiscal year 2022 was \$2,055,603. The decrease in net position of the Internal Service Fund was \$622,459. The decrease in net position is the result of changes in estimates of future claims and judgments liabilities offset by transfers from the General Fund.

***General Fund Budgetary Highlights***

The current year's revenues and expenditures warranted amendments to the original estimates based on the mid-year trends and more up to date short-term forecasting.

The most significant differences between estimated revenues and actual revenues were as follows:

<i>Revenue Source</i>	<i>Difference</i>		<i>Original to Final Budget</i>	<i>Actual Revenues</i>	<i>Difference Final Budget to Actual</i>
	<i>Original Budget</i>	<i>Final Amended Budget</i>			
Sales and Use Taxes	\$ 14,300,000	\$ 17,300,000	\$ 3,000,000	\$ 17,443,257	\$ 143,257
Other Intergovernmental Revenues	1,465,152	1,648,723	183,571	1,426,988	(221,735)
Civil Fees	2,100,000	1,870,000	(230,000)	2,104,725	234,725
Federal Grants	-	560,192	560,192	628,140	67,948
Other Revenues	180,400	331,708	151,308	605,700	273,992

The budget related to sales and use taxes was increased in the final amended budget due to higher than expected collections. The original budget was conservative due to economic conditions resulting from the COVID-19 pandemic. However, collections of sales and use taxes in the last quarter of the fiscal year were even greater than expected in the amended budget.

Other intergovernmental revenue variances are primarily due to equitable sharing being budgeted in this category but reported in the federal grants category.

Due to the COVID-19 pandemic, court proceedings continued to be sporadic in the current fiscal year. Accordingly, revenue for Civil Fees was conservatively reduced in the amended budget. Actual revenue was higher than projected in the final quarter of the fiscal year.

Federal grants revenues were greater than projected due to various grant funding providing for an increase in the final amended budget, particularly \$220,561 of equitable sharing funds received. Actual revenue was higher than budgeted in multiple grants for the final quarter of the fiscal year. The collectability related to this funding source is volatile thus was budgeted conservatively.

Other Revenues includes non-routine transactions that are not known when budgeting, such as insurance proceeds and disposition of property. Actual revenue was higher this year due to the sale of several vehicles and other surplus property in addition to insurance proceeds and COVID-19 rebates.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

The most significant differences between estimated expenditures and actual expenditures were as follows:

<i>Expenditures</i>			<i>Difference</i>		<i>Difference Final Budget to Actual</i>
	<i>Original Budget</i>	<i>Final Amended Budget</i>	<i>Original to Final Budget</i>	<i>Actual Expenditures</i>	
Personnel Services	\$ 28,551,281	\$ 28,179,925	\$ (371,356)	\$ 27,666,987	\$ (512,938)
Operating Expenditures	5,162,730	6,027,784	865,054	5,176,503	(851,281)
Professional Fees	1,800,027	2,406,664	606,637	2,039,893	(366,771)
Materials and Supplies	594,190	1,072,241	478,051	855,199	(217,042)
Capital Outlays	3,579,807	1,662,118	(1,917,689)	1,435,455	(226,663)

More than half of the personnel services favorable variance is due to vacancies, about \$172,000 is for unused grant overtime which is awarded for multiple fiscal years which will be used in the next fiscal year, and departmental overtime was about \$50,000 lower than projected for the final quarter.

Operating expenditures, professional fees, and materials and supplies had a favorable variance among many different categories with no large variance in any particular category. This was a combination of budgeting for rising costs that did not materialize in some categories and in other categories the scarcity of goods to purchase and delays in delivery pushing the expenditure to next year for many purchases. Expenditures related to lease payments were reclassified out of operating expenditures and into debt service expenditures as a result of implementation of GASB 87, which was not yet known when the budget was amended.

Multiple large capital outlay purchases that were budgeted and ordered were not delivered in the fiscal year due to delays beyond the manufacturers' control, resulting in a favorable variance.

***Capital Assets and Debt Administration***

***Capital Assets.*** The Sheriff's Office investment in capital assets for its governmental activities as of June 30, 2022 amounts to \$39,237,874 (net of accumulated depreciation). This investment in capital assets includes assets not in service, land, leasehold improvements, buildings, other equipment, communications equipment, and vehicles. The total decrease in capital assets for the current fiscal year was approximately \$365,167 or 0.9%. Primarily this is due to \$5,487,328 in new assets, offset by depreciation expense of \$5,830,096 and disposal of assets with net book value of \$22,399.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

*St. Tammany Parish Sheriff's Office Capital Assets (net of accumulated depreciation)*

	Governmental Activities	
	2022	2021
Assets not in Service	\$ 2,055,198	\$ 849,251
Land	3,921,028	3,368,144
Leasehold Improvements	120,799	137,530
Buildings	13,487,660	14,260,642
Other Equipment	2,350,868	2,393,886
Right-to-Use Leased Equipment	86,584	139,573
Right-to-Use Leased Building	452,200	495,160
Right-to-Use Leased Radio Towers and Land	546,438	618,654
Communication Equipment	9,481,183	11,185,689
Vehicles	6,735,916	6,154,512
<b>Totals</b>	<b>\$ 39,237,874</b>	<b>\$ 39,603,041</b>

Major capital asset events during the current fiscal year included the following:

- Purchase of land for a permanent patrol district substation in Covington for \$552,884.
- Sold over 50 assets at auction, including vehicles, motorcycles, boats and obsolete equipment.
- Depreciation expense for the year was \$5,830,096.
- Leased Equipment relates to leased agreements for buildings, office equipment, and emergency radio tower system assets which qualify as leases in accordance with GASB 87. See Note 8 for additional information.
- In fiscal year 2021, the agency ordered a new mobile command center at a cost of \$1.4M to replace the obsolete command center which was in service since 1997 and two Patrol Boats for a total cost of \$600k which were placed into service in fiscal year 2022.

Additional information on the Sheriff's Office capital assets can be found in Note 7 on page 89 of this report.

***Long-term Liabilities***

On March 20, 2014, the Sheriff issued Limited Tax Revenue Bonds, Series 2014, in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof.

On December 9, 2020, the sheriff issued \$4,645,000 in Limited Tax Refunding Bonds with interest rates of 3.0%. The proceeds were used to advance refund \$4,860,000 of outstanding Series 2011 Limited Tax Revenue Bonds which were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and equipment, and paying the costs of issuance thereof. A bond premium was included at disbursement in the value of \$425,989. The advance refunding reduced its total debt service payments by \$459,231 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$389,037.

**ST. TAMMANY PARISH SHERIFF’S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management’s Discussion and Analysis**

Standard & Poor’s Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. (“S&P”) has assigned the Series 2020 and the Series 2014 Bonds a municipal debt rating of “AA” (stable). S&P defines a “AA” rating as having a very strong capacity to meet financial commitments. Additionally, the Bond Sinking Fund accounts for all scheduled bond payments issued related to the Limited Tax Revenue Bonds, Series 2020 and 2014. These funds will be transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

At the end of fiscal year 2022, the St. Tammany Parish Sheriff’s Office had total bonded debt outstanding of \$13,359,894. The bond premium is included with the general obligation bonds as certificate of indebtedness payable in the current year statements.

**St. Tammany Parish Sheriff’s Office Long-Term Liabilities**

	Governmental Activities	
	2022	2021
Claims and Judgments	\$ 1,625,000	\$ -
Certificate of Indebtedness Payable	13,359,894	14,900,564
Lease Liability	1,104,682	1,253,387
Net Pension Liability (Asset)	(2,224,665)	30,527,254
Net OPEB Liability	30,481,732	28,679,881
<b>Totals</b>	<b>\$44,346,643</b>	<b>\$ 75,361,086</b>

In fiscal year 2022, the St. Tammany Parish Sheriff’s Office total debt decreased by \$31,014,443 or 41%. This was primarily the result of the decrease in the net pension liability (asset) of \$32,751,919. For more detail on the net pension liability, see Note 11.

Lease liability relates to lease agreements for office equipment, buildings, and emergency radio land/equipment that qualify as leases in accordance with GASB 87. See Note 8 for additional information.

The long-term liability related to claims and judgments relates to provisions for claims reported but not paid as of the fiscal year end. See Note 15 for additional information.

Additional information on the St. Tammany Parish’s Sheriff’s Office long-term debt and other long-term liabilities can be found in Notes 8-11 and Note 15 on pages 90-110 of this report.

***Economic Factors and Next Year’s Budget***

The following economic factors impact the St. Tammany Parish Sheriff’s Office and were considered in developing the 2022-2023 fiscal year budget.

- Amid uncertainty about the direction of the economy, the agency has taken a cautious approach to revenue projection. Maintaining a balance between keeping property mills steady while assuring sufficient revenue inflow and operating reserves is a significant challenge during a period of economic slowdown and high inflation. This climate plays a large role in the timing of any capital improvements or large purchases. The agency has taken a cautious approach to

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

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revenue projections especially for sales tax collections. Sales tax collections are highly dependent on the health of the economy and driven by consumer spending, which can slow down during uncertain times. After a full economic recovery in 2021, Louisiana, the United States and the world started experiencing the highest inflation in 40 years. The Producer Price Index, which reflects the price of raw materials and often predicts future changes in consumer prices, increased by 42.7 percent between April 2020 and April 2022. The Federal Reserve raised interest rates, which makes borrowing less attractive for individuals and businesses and in turn leads to slower growth. What a year ago was thought to be a pessimistic Gross Domestic Product (GDP) projection for Louisiana today it is considered to be an optimistic one.

- Following the most recent reassessment of real estate and personal property values within St. Tammany Parish, the law enforcement district's millage was lowered from 11.69 to 11.14. Total taxable assessed value for the law enforcement district increased by 11.45 percent at that time, while the revenue increased by 6.27 percent. Reassessment takes place every four years. Due to the large increase in property values, and in order to lower citizen's tax burden, it was decided to decrease the ad valorem tax millage. This resulted in modest 1.22 percent increase in revenue collections in the following year, as estimated for the Fiscal Year 2022. A close analysis was performed to make sure not to create a revenue windfall for STPSO. The sheriff adopted the lower millage again for the 2022 tax year (to be collected in Fiscal Year 2023).
- Per Louisiana law, the sheriff is responsible for operating the St. Tammany Parish Jail, while parish government is responsible for providing a sufficient facility and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes. A sales tax dedicated to jail operations expired in March 2018 after three renewal attempts by the St Tammany Parish Government, which owns the parish jail. The Jail Special Revenue Fund was fully depleted in fiscal year 2020, even with drastic cuts. The Parish Government went to the taxpayers a fourth time to ask for a tax so they could fully fund their mandates for a criminal justice system and it failed. The Sheriff adopted a budget for 2022-2023 that expects the Parish to pay their full mandated costs. The Parish adopted a budget to provide \$3.0 million for jail medical and \$6.2 million for other mandated costs, which is \$3.4 million short of the Sheriff's estimate of the parish's mandated costs for inmate care and jail operations in calendar year 2023. The Parish's adopted budget also includes \$5.0 million for capital outlay projects which have been postponed for many years due to lack of funding. Negotiations have been taking place to transfer maintenance of the facility to the Parish and reduce the reimbursable amount due to the Sheriff's Office. This ongoing uncertainty in funding could have a major impact to the fiscal year 2023 amended budget.
- An important investment for this agency is the salaries and benefits made available to employees. In the current environment, many agencies and businesses are competing for full-time employees putting more pressure on resources to hire and retain qualified employees. The sheriff's commitment to conservative spending permitted the funding of employee pay raises in July 2022, including a cost of-living (COLA) increase as well as merit raises, averaging 3.5 percent in the adopted budget and three months later all employees received an additional pay raise that will be reflected in the amended budget for fiscal year 2023. In addition, the sheriff increased an Employer Match on employee contributions to the Deferred Compensation Plan from maximum of 2.5 percent to 5.0 percent in the adopted budget for

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Management's Discussion and Analysis**

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2023. Contributions to this account promote securing retirement benefits that can grow on a tax-deferred basis to encourage employees to save for their future. As projections show the employer match is running under budget, the sheriff increased the match to 6% in the second quarter of fiscal year 2023.

- The commercial and residential development in St. Tammany continues to grow; thus, investments in equipment and infrastructure are vital in order to keep up with the rapid growth and be proactive instead of reactive in serving our community. Due to limited funds, the Sheriff's Office continually evaluates and prioritizes capital expenditures. The original adopted Fiscal Year 2023 budget sets aside \$900,000 in the General Fund for smaller departmental projects, including equipment and technology upgrades. The Jail Fund includes \$3.4 million in facilities improvements, though this appropriation is reimbursable from St. Tammany Parish government and will be removed from the amended budget if the parish assumes responsibility for capital outlay and maintenance of their facility. The sheriff also appropriated in the Capital Projects Fund \$3.9 million for new vehicles, technology upgrades and construction costs of 3rd District headquarters. Due to rising construction costs, the Capital Projects Fund budget for 2023 was amended to increase capital outlay to \$4.8 million.

***Requests for Information***

This financial report is designed to provide a general overview of the St. Tammany Parish Sheriff's Office finances for all those with an interest in the sheriff's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Financial Officer, Andrea Cossé, 300 Brownswitch Road, Slidell, Louisiana, 70458.

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# GOVERNMENT-WIDE FINANCIAL STATEMENTS



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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2022**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 60,444,504
Investments	708,477
Receivables (Net of Allowance for Uncollectibles)	3,585,951
Lease Receivable	176,427
Prepaid Expenses	405,199
Other Assets	4,038
Net Pension Asset	2,224,665
Capital Assets, Not Being Depreciated	5,976,226
Capital Assets, Net of Accumulated Depreciation	<u>33,261,648</u>
<b>Total Assets</b>	<u>106,787,135</u>
<b>Deferred Outflows of Resources</b>	
Deferred Outflows - Pension	11,663,545
Deferred Outflows - Other Post-Employment Benefits	<u>3,538,315</u>
<b>Total Deferred Outflows of Resources</b>	<u>15,201,860</u>
<b>Liabilities</b>	
Accounts Payable	3,549,054
Accrued Liabilities	1,933,666
Accrued Liabilities - Bond Interest	98,162
Compensated Absences	1,944,540
Due to other Governmental Agency	81,813
<b>Long-Term Liabilities</b>	
Current Portion	
Certificates of Indebtedness Payable	1,580,670
Lease Liability	335,014
Noncurrent Portion	
Claims and Judgments	1,625,000
Certificates of Indebtedness Payable	11,779,224
Lease Liability	769,668
Net Other Post-Employment Benefits Liability	<u>30,481,732</u>
<b>Total Liabilities</b>	<u>54,178,543</u>
<b>Deferred Inflows of Resources</b>	
Deferred Inflows - Pension	24,447,345
Deferred Inflows - Other Post-Employment Benefits	9,923,222
Deferred Inflows - Lease Related	<u>172,584</u>
<b>Total Deferred Inflows of Resources</b>	<u>34,543,151</u>
<b>Net Position</b>	
Net Investment in Capital Assets	24,627,410
Restricted for:	
Equitable Sharing	529,293
Equipment	68,347
Crime Lab	927,592
Debt Service	13,050
Unrestricted	<u>7,101,609</u>
<b>Total Net Position</b>	<u>\$ 33,267,301</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Statement of Activities  
 For the Year Ended June 30, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				
Public Safety	\$ 69,084,087	\$ 21,530,120	\$ 17,505,615	\$ (30,048,352)
Interest on Long-Term Debt	404,114	-	-	(404,114)
<b>Total Governmental Activities</b>	<u>\$ 69,488,201</u>	<u>\$ 21,530,120</u>	<u>\$ 17,505,615</u>	<u>(30,452,466)</u>
<b>General Revenues</b>				
Taxes				
Ad Valorem Taxes				26,627,379
Sales and Use Taxes				17,443,257
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council				18,203
Gain on Sale of Assets				281,159
Interest and Investment Earnings				75,484
Other Revenues				369,968
<b>Total General Revenues</b>				<u>44,815,450</u>
<b>Change in Net Position</b>				14,362,984
<b>Net Position, Beginning of Year, as previously stated</b>				<u>18,897,536</u>
<b>Prior Period Adjustment - Implementation of GASB 87</b>				
Implementation of GASB 87				6,781
<b>GASB 87 Prior Period Adjustment</b>				<u>6,781</u>
<b>Net Position, Beginning of Year, as restated</b>				<u>18,904,317</u>
<b>Net Position, End of Year</b>				<u>\$ 33,267,301</u>

The accompanying notes are an integral part of these financial statements.

# FUND FINANCIAL STATEMENTS GOVERNMENTAL FUNDS



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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Major Fund Descriptions**  
**Governmental Funds**  
**June 30, 2022**

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**General Fund**

The General Fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. The General Fund serves as the Sheriff's Office's primary operating fund. The two major forms of revenue for the fund include Ad Valorem Taxes and Sales and Use Taxes, while the two major forms of expenditures include Personnel Services and Payroll Benefits. From time to time, the General Fund may also record transfers out to the St. Tammany Retired Employees' Insurance Fund, Jail Special Revenue Fund, Capital Projects Fund, Internal Service Fund and the Bond Sinking Fund.

**Jail Special Revenue Fund**

The Jail Special Revenue Fund accounts for the operations of the St. Tammany Parish Jail (the Jail). Revenues include reimbursements from the Department of Corrections and Department of Justice for the keeping of prisoners, and other grants and revenues including payments from the St. Tammany Parish Government to provide for parish prisoners incarcerated in the Jail and maintenance of the facilities. From time to time, the Jail Special Revenue Fund may record transfers in from the General Fund and transfers out to the St. Tammany Retired Employees' Insurance Fund.

**Capital Projects Fund**

The Sheriff's Office maintains the Capital Projects Fund to account for the construction of new facilities, equipment and technology upgrades. From time to time, the Capital Projects Fund records transfers in from the General Fund.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Balance Sheet  
Governmental Funds  
June 30, 2022

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 33,192,054	\$ -	\$ 20,158,475	\$ 3,221,350	\$ 56,571,879
Investments	708,477	-	-	-	708,477
Receivables (Net of Allowance for Uncollectibles)	2,336,627	1,244,924	5,222,158	4,400	8,808,109
Lease Receivable	176,427	-	-	-	176,427
Prepaid Items	366,045	39,154	-	-	405,199
Other Assets	4,038	-	-	-	4,038
<b>Total Assets</b>	<b>\$ 36,783,668</b>	<b>\$ 1,284,078</b>	<b>\$ 25,380,633</b>	<b>\$ 3,225,750</b>	<b>\$ 66,674,129</b>
<b>Liabilities</b>					
Accounts Payable	\$ 6,754,895	\$ 904,132	\$ 145,888	\$ 89,117	\$ 7,894,032
Accrued Liabilities	1,549,610	379,946	-	4,110	1,933,666
<b>Total Liabilities</b>	<b>8,304,505</b>	<b>1,284,078</b>	<b>145,888</b>	<b>93,227</b>	<b>9,827,698</b>
<b>Deferred Inflows of Resources</b>					
Lease Related	172,584	-	-	-	172,584
<b>Total Deferred Inflows of Resources</b>	<b>172,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,584</b>
<b>Fund Balances</b>					
Nonspendable	366,045	39,154	-	-	405,199
Restricted, reported in:					
Special Revenue Funds-Crime Lab Equipment and Operations	-	-	-	927,592	927,592
Bond Sinking Fund-Bond Payments Series 2014 and Series 2020	-	-	-	13,050	13,050
General Fund-Equitable Sharing	529,293	-	-	-	529,293
General Fund-Equipment	68,347	-	-	-	68,347
Committed, reported in:					
Capital Projects Fund-General Capital Projects	-	-	23,581,992	-	23,581,992
Special Revenue Funds-Equipment and Facilities	-	-	-	2,191,881	2,191,881
Assigned, reported in:					
Purchases on order	439,582	-	1,652,753	-	2,092,335
Unassigned	26,903,312	(39,154)	-	-	26,864,158
<b>Total Fund Balances</b>	<b>28,306,579</b>	<b>-</b>	<b>25,234,745</b>	<b>3,132,523</b>	<b>56,673,847</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 36,783,668</b>	<b>\$ 1,284,078</b>	<b>\$ 25,380,633</b>	<b>\$ 3,225,750</b>	<b>\$ 66,674,129</b>

The accompanying notes are an integral part of these financial statements.



**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Balance Sheet**  
**Governmental Funds to the Government-Wide Statement of Net Position**  
**June 30, 2022**

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

<b>Total Fund Balances</b>	<b>\$ 56,673,847</b>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	39,237,874
Deferred Outflows of Resources	15,201,860
Internal service funds are used by management to charge liability claims and related expenses to individual funds and are included in governmental activities in the Statement of Net Position less interfund receivables.	1,370,445
Accrued Liabilities - Bond Interest	(98,162)
Compensated Absences	(1,944,540)
Due to Other Governmental Agency	(81,813)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Certificates of Indebtedness	(13,359,894)
Lease Liability	(1,104,682)
Net Pension Liability (Asset)	2,224,665
Net Other Post-Employment Benefit Liability	(30,481,732)
Deferred Inflows of Resources - Related to Pension and OPEB	<u>(34,370,567)</u>
<b>Net Position of Governmental Activities</b>	<b><u><u>\$ 33,267,301</u></u></b>

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2022**

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Ad Valorem Taxes	\$ 26,627,379	\$ -	\$ -	\$ -	\$ 26,627,379
Sales and Use Taxes	17,443,257	-	-	-	17,443,257
Intergovernmental Revenues					
Transfer from St. Tammany Parish Council	-	18,203	-	-	18,203
Federal Grants	628,140	-	-	-	628,140
State Revenue Sharing	471,175	-	-	-	471,175
State Supplemental Pay	2,159,261	453,637	-	5,500	2,618,398
Louisiana Department of Corrections Program	-	743,922	-	-	743,922
Other Intergovernmental Revenues	1,426,988	9,496,300	-	-	10,923,288
Fees, Charges and Commissions for Services					
Commissions					
Sales and Use Taxes	3,526,778	-	-	-	3,526,778
Other	1,084,659	903,533	-	511,556	2,499,748
Civil Fees	2,104,725	-	-	-	2,104,725
Criminal Fees	730,105	-	-	243,387	973,492
Keeping of Prisoners	-	6,177,607	-	-	6,177,607
Tax Research and Other Services	943,485	-	-	-	943,485
Salary Reimbursements & Other Charges for Services	5,276,685	-	-	27,600	5,304,285
Interest and Investment Earnings	49,606	462	19,353	3,522	72,943
Other Revenues	605,700	67,826	-	-	673,526
<b>Total Revenues</b>	<b>63,077,943</b>	<b>17,861,490</b>	<b>19,353</b>	<b>791,565</b>	<b>81,750,351</b>
<b>Expenditures</b>					
Public Safety					
Personnel Services	27,666,987	8,371,943	-	47,541	36,086,471
Payroll Benefits	10,167,949	2,508,176	-	14,867	12,690,992
Operating Expenditures	5,176,503	3,033,642	-	140,266	8,350,411
Professional Fees	2,039,893	4,194,311	-	134,092	6,368,296
Materials and Supplies	855,199	340,738	-	-	1,195,937
Travel and Education	144,107	54,976	-	-	199,083
Insurance	1,710,192	149,525	-	56,668	1,916,385

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds (Continued)  
For the Year Ended June 30, 2022

	General Fund	Jail Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
<b>Expenditures (Continued)</b>					
Debt Service					
Principal	\$ 300,515	\$ -	\$ -	\$ 1,475,000	\$ 1,775,515
Interest	35,885	-	-	447,650	483,535
Capital Outlays	1,435,455	7,237	4,015,014	29,622	5,487,328
<b>Total Expenditures</b>	<b>49,532,685</b>	<b>18,660,548</b>	<b>4,015,014</b>	<b>2,345,706</b>	<b>74,553,953</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>13,545,258</b>	<b>(799,058)</b>	<b>(3,995,661)</b>	<b>(1,554,141)</b>	<b>7,196,398</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	1,114,993	5,222,158	1,922,650	8,259,801
Transfers Out	(10,229,086)	(315,935)	-	-	(10,545,021)
Leases (as Lessee)	151,810	-	-	-	151,810
<b>Total Other Financing Sources (Uses)</b>	<b>(10,077,276)</b>	<b>799,058</b>	<b>5,222,158</b>	<b>1,922,650</b>	<b>(2,133,410)</b>
<b>Net Change in Fund Balances</b>	<b>3,467,982</b>	<b>-</b>	<b>1,226,497</b>	<b>368,509</b>	<b>5,062,988</b>
<b>Fund Balances, Beginning of Year</b>	<b>24,838,597</b>	<b>-</b>	<b>24,008,248</b>	<b>2,764,014</b>	<b>51,610,859</b>
<b>Fund Balances, End of Year</b>	<b>\$ 28,306,579</b>	<b>\$ -</b>	<b>\$ 25,234,745</b>	<b>\$ 3,132,523</b>	<b>\$ 56,673,847</b>

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Governmental Funds to**  
**the Government-Wide Statement of Activities**  
**For the Year Ended June 30, 2022**

<b>Net Changes in Fund Balances - Total Governmental Funds</b>	<b>\$ 5,062,988</b>
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay.	(342,768)
The net effect of various transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. Net book value of capital assets disposed	(22,399)
Governmental funds report employer contributions to its pension plan as expenditures. However, in the Statement of Activities, pension expense represents the Sheriff's proportionate share of the Sheriffs' Pension and Relief Fund's change in net pension liability (asset).	3,979,842
Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds.	2,073,674
Lease liabilities and the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. These amounts are the net effect of these differences in the treatment of long-term debt and related items.	1,689,375

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Governmental Funds to**  
**the Government-Wide Statement of Activities (Continued)**  
**For the Year Ended June 30, 2022**

Change in accrued interest on long-term debt does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.	13,751
The change in due to other governmental agencies reported in the Statement of Activities does not require the use of current financial resources and, therefore is not reported as an expenditure in the governmental funds.	47,018
Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amounts earned during the year.	108,971
Governmental funds report payments of post-employment benefits for retirees as expenditures. However, in the Statement of Activities, OPEB expense/benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources.	1,774,929
Governmental funds report transfers between funds as other financing uses. However, in the Statement of Activities, contributions from the General Fund and Jail Special Revenue Fund to fund the OPEB trust is incorporated into the change in net OPEB liability and related deferred outflows and inflows of resources.	1,285,220
Internal service funds are used to charge the costs of liability insurance to the individual funds.	<u>(1,307,617)</u>
<b>Change in Net Position</b>	<b><u>\$ 14,362,984</u></b>

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2022**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Ad Valorem Taxes	\$ 26,240,000	\$ 26,570,000	\$ 26,627,379	\$ 57,379
Sales and Use Taxes	14,300,000	17,300,000	17,443,257	143,257
Intergovernmental Revenues				
Federal Grants	-	560,192	628,140	67,948
State Revenue Sharing	470,064	471,173	471,175	2
State Supplemental Pay	2,135,620	2,179,716	2,159,261	(20,455)
Other Intergovernmental Revenues	1,465,152	1,648,723	1,426,988	(221,735)
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	2,860,000	3,460,000	3,526,778	66,778
Other	902,000	1,038,850	1,084,659	45,809
Civil Fees	2,100,000	1,870,000	2,104,725	234,725
Criminal Fees	672,500	701,911	730,105	28,194
Tax Research and Other Services	772,000	977,404	943,485	(33,919)
Salary Reimbursements & Other Charges for Services	4,888,226	5,296,664	5,276,685	(19,979)
Interest Earnings	25,250	30,895	49,606	18,711
Other Revenues	180,400	331,708	605,700	273,992
<b>Total Revenues</b>	<b>57,011,212</b>	<b>62,437,236</b>	<b>63,077,943</b>	<b>640,707</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	28,551,281	28,179,925	27,666,987	512,938
Payroll Benefits	10,121,322	10,369,849	10,167,949	201,900
Operating Expenditures	5,162,730	6,027,784	5,176,503	851,281
Professional Fees	1,800,027	2,406,664	2,039,893	366,771
Materials and Supplies	594,190	1,072,241	855,199	217,042
Travel and Education	216,649	220,339	144,107	76,232
Insurance	1,631,330	1,633,264	1,710,192	(76,928)
Debt Service				
Principal	-	-	300,515	(300,515)
Interest	-	-	35,885	(35,885)
Capital Outlays	3,579,807	1,662,118	1,435,455	226,663
<b>Total Expenditures</b>	<b>51,657,336</b>	<b>51,572,184</b>	<b>49,532,685</b>	<b>2,039,499</b>
<b>Excess of Revenues Over Expenditures</b>	<b>5,353,876</b>	<b>10,865,052</b>	<b>13,545,258</b>	<b>2,680,206</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(8,940,005)	(10,893,892)	(10,229,086)	664,806
Leases (as Lessee)	-	-	151,810	151,810
<b>Total Other Financing Uses</b>	<b>(8,940,005)</b>	<b>(10,893,892)</b>	<b>(10,077,276)</b>	<b>816,616</b>
<b>Net Changes in Fund Balance</b>	<b>\$ (3,586,129)</b>	<b>\$ (28,840)</b>	<b>3,467,982</b>	<b>\$ 3,496,822</b>
<b>Fund Balance, Beginning of Year</b>			<b>24,838,597</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 28,306,579</b>	

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Jail Special Revenue Fund**  
**For the Year Ended June 30, 2022**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ -	\$ 15,332	\$ 18,203	\$ 2,871
State Supplemental Pay	565,835	505,710	453,637	(52,073)
Louisiana Department of Corrections Program	953,790	821,523	743,922	(77,601)
Other Intergovernmental Revenues	12,394,333	10,283,254	9,496,300	(786,954)
Fees, Charges and Commissions for Services				
Other Commissions	725,000	872,000	903,533	31,533
Keeping of Prisoners	6,044,500	6,109,000	6,177,607	68,607
Interest Earnings	-	101	462	361
Other Revenues	14,000	12,000	67,826	55,826
<b>Total Revenues</b>	<b>20,697,458</b>	<b>18,618,920</b>	<b>17,861,490</b>	<b>(757,430)</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	9,811,219	8,705,955	8,371,943	334,012
Payroll Benefits	2,873,460	2,618,088	2,508,176	109,912
Operating Expenditures	3,046,728	3,364,266	3,033,642	330,624
Professional Fees	4,220,142	4,122,168	4,194,311	(72,143)
Materials and Supplies	398,325	409,026	340,738	68,288
Travel and Education	55,746	53,546	54,976	(1,430)
Insurance	327,880	327,768	149,525	178,243
Capital Outlays	973,935	31,156	7,237	23,919
<b>Total Expenditures</b>	<b>21,707,435</b>	<b>19,631,973</b>	<b>18,660,548</b>	<b>971,425</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,009,977)</b>	<b>(1,013,053)</b>	<b>(799,058)</b>	<b>213,995</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,325,912	1,779,799	1,114,993	(664,806)
Transfers Out	(315,935)	(315,935)	(315,935)	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,009,977</b>	<b>1,463,864</b>	<b>799,058</b>	<b>(664,806)</b>
<b>Net Changes in Fund Balance</b>	<b>\$ -</b>	<b>\$ 450,811</b>	<b>-</b>	<b>\$ (450,811)</b>
<b>Fund Balance, Beginning of Year</b>			<b>-</b>	
<b>Fund Balance, End of Year</b>			<b>\$ -</b>	

The accompanying notes are an integral part of these financial statements.

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# FUND FINANCIAL STATEMENTS PROPRIETARY FUND



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**ST. TAMMANY PARISH SHERIFF'S OFFICE**

**ST. TAMMANY PARISH, LOUISIANA**

**Fund Description**

**Proprietary Fund**

**June 30, 2022**

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**Internal Service Fund (Risk Management)**

The Proprietary Fund of the Sheriff's Office accounts for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Claims and judgement liabilities include provisions for claims reported but not paid as of the fiscal year end. From time to time, the Internal Service Fund records transfers in from the General Fund.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Proprietary Fund - Internal Service Fund**  
**June 30, 2022**

<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 3,872,625
Interfund Receivable	<u>685,158</u>
<b>Total Current Assets</b>	<u>4,557,783</u>
<b>Current Liabilities</b>	
Claims and Judgments	<u>877,180</u>
<b>Total Current Liabilities</b>	<u>877,180</u>
<b>Long Term Liabilities</b>	
Claims and Judgments	<u>1,625,000</u>
<b>Total Long Term Liabilities</b>	<u>1,625,000</u>
<b>Net Position</b>	
Unrestricted	<u><u>\$ 2,055,603</u></u>

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**Proprietary Fund - Internal Service Fund**  
**For the Year Ended June 30, 2022**

<b>Operating Revenues</b>	
Fund Premiums	<u>\$ 1,816,954</u>
<b>Total Operating Revenues</b>	<u>1,816,954</u>
<b>Operating Expenses</b>	
Claims and Legal Fees	<u>3,441,954</u>
<b>Total Operating Expenses</b>	<u>3,441,954</u>
<b>Operating Income (Loss)</b>	(1,625,000)
<b>Nonoperating Revenues</b>	
Interest Earned	<u>2,541</u>
<b>Income (Loss) Before Transfers</b>	(1,622,459)
Transfers in	<u>1,000,000</u>
<b>Change in Net Position</b>	(622,459)
<b>Net Position, Beginning of Year</b>	<u>2,678,062</u>
<b>Net Position, End of Year</b>	<u><u>\$ 2,055,603</u></u>

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Fund - Internal Service Fund**  
**For the Year Ended June 30, 2022**

<b>Cash Flows from Operating Activities</b>	
Fund Premiums	\$ 1,131,796
Claims and Legal Fees	<u>(1,028,146)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>103,650</u>
<b>Cash Flows from Investing Activities</b>	
Interest Earned	<u>2,541</u>
<b>Net Cash Provided by Investing Activities</b>	<u>2,541</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Transfers from other funds	<u>1,000,000</u>
<b>Net Cash Provided by Investing Activities</b>	<u>1,000,000</u>
<b>Net Increase in Cash and Cash Equivalents</b>	1,106,191
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>2,766,434</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 3,872,625</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>	
Operating Income (Loss)	\$ (1,625,000)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Change in Interfund Receivable	(685,158)
Change in Claims and Judgments Liability	<u>2,413,808</u>
<b>Net Cash Provided by Operating Activities</b>	<u><u>\$ 103,650</u></u>

The accompanying notes are an integral part of these financial statements.

# FUND FINANCIAL STATEMENTS FIDUCIARY FUNDS



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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Fund Descriptions**  
**Fiduciary Funds**  
**June 30, 2022**

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**St. Tammany Retired Employees' Insurance Fund (STREIF)**

The STREIF is an OPEB trust fund that meets the specific criteria of an OPEB trust as defined by GASB No. 75 and accounts for the discretionary contributions made by the sheriff through transfers from the General Fund and the Jail Special Revenue Fund and the accumulated earnings on the contributions invested. Expenditures are limited to paying insurance costs, claims, or premiums for retired sheriffs and retired deputy sheriffs and all costs associated with administering the STREIF. The fund was created by Louisiana Revised Statute §13:5554.5.

**Custodial Funds**

As the Ex-Officio Tax Collector of the Parish of St. Tammany, the sheriff is responsible for collecting and disbursing ad valorem (property) taxes, parish occupational licenses, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the District Court. The sheriff is also contracted to be the sole tax collector for the collection and distribution of sales and use taxes throughout the Parish. The Sheriff's Custodial Funds accounts for the collection and distribution of these funds as well as the Jail Custodial Fund, which accounts for individual prisoner account balances.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Fiduciary Net Position - Fiduciary Funds  
June 30, 2022

	<b>St. Tammany Retired Employees' Insurance Trust Fund</b>	<b>Total Custodial Funds</b>
<b>Assets</b>		
Cash and Cash Equivalents		
Deposits - Restricted	\$ -	\$ 5,102,776
Deposits - Other	-	28,499,865
Property Tax Receivable	-	986,429
Investments - Mutual Funds	4,576,135	-
<b>Total Assets</b>	<u>\$ 4,576,135</u>	<u>\$ 34,589,070</u>
<b>Liabilities</b>		
Due to local governments	\$ -	\$ 29,421,480
Due to others	-	64,814
<b>Total Liabilities</b>	<u>-</u>	<u>29,486,294</u>
<b>Net Position</b>		
Restricted for other postemployment benefits	4,576,135	-
Restricted for individuals and organizations	-	4,937,769
Restricted for other governments	-	165,007
<b>Total Net Position</b>	<u>\$ 4,576,135</u>	<u>\$ 5,102,776</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended June 30, 2022

	St. Tammany Retired Employees' Insurance Trust Fund	Total Custodial Funds
<b>Additions</b>		
Employer contributions	\$ 1,285,220	\$ -
Criminal fines and fees collected for other governments	-	2,964,605
Fees collected for other organizations	-	81,095
Inmate Trust Funds received	-	2,800,863
Interest income collected for other governments	-	12,366
Property taxes collected for other governments	-	309,478,238
Delinquent interest income collected for other governments	-	799,148
Sales taxes collected for other governments	-	286,945,646
Occupational license fees collected for other governments	-	3,976,114
State revenue sharing funds received for other governments	-	4,684,375
Redemption fees collected for other governments	-	64,130
Bail bond cash receipts	-	361,564
Funds received in connection with civil suits and sheriff's sales	-	13,906,171
Garnishments received	-	1,505,886
Investment earnings		
Interest and dividends	224,869	-
Net decrease in fair value of investments	(849,469)	-
Total investment earnings (loss)	(624,600)	-
Less investment expense	27,126	-
Net investment earnings (loss)	(651,726)	-
<b>Total Additions</b>	<b>633,494</b>	<b>627,580,201</b>
<b>Deductions</b>		
Fees disbursed to other governments	-	4,269,349
Fees disbursed to other organizations	-	14,346,879
Inmate Trust Funds disbursed	-	2,826,690
Interest income disbursed to other governments	-	11,997
Property taxes disbursed to other governments	-	309,503,596
Delinquent interest disbursed to other governments	-	800,260
Sales taxes disbursed to other governments	-	286,945,535
Occupational license fees disbursed to other governments	-	3,976,114
State Revenue Sharing funds disbursed to other governments	-	4,684,375
Redemption fees Paid to Clerk of Court	-	64,130
<b>Total Deductions</b>	<b>-</b>	<b>627,428,925</b>
<b>Net Increase in fiduciary net position</b>	<b>633,494</b>	<b>151,276</b>
<b>Net Position - Beginning of Year</b>	<b>3,942,641</b>	<b>4,951,500</b>
<b>Net Position - End of Year</b>	<b>\$ 4,576,135</b>	<b>\$ 5,102,776</b>

The accompanying notes are an integral part of these financial statements.

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# NOTES TO THE FINANCIAL STATEMENTS



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**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the St. Tammany Parish Sheriff serves a four-year term as the chief executive officer of the Law Enforcement District and ex-officio tax collector of St. Tammany Parish. The sheriff administers the parish jail operations and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the Parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through patrols, investigations and other law enforcement activities. In addition, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish, state or federal government.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and disbursing ad valorem taxes, parish occupational licenses, state revenue sharing funds, fines and costs, and bond forfeitures imposed by the district court. The sheriff is also contracted to be the sole tax collector for the collection and distribution of sales and use taxes throughout the parish.

**Reporting Entity**

For financial reporting purposes, the sheriff's basic financial statements include all funds that are controlled by the sheriff as an independently elected parish official. As an independently elected official, the sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the sheriff that are paid or provided by the St. Tammany Parish Council (the Parish Council) as required by Louisiana law, the sheriff is financially independent. Accordingly, the sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the sheriff's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include items such as whether the organization is legally separate, whether the sheriff appoints a voting majority of the organization's board, whether the sheriff is able to impose his will on the organization, et cetera.

Based on these criteria, the sheriff has no component units.

**Basis of Presentation**

The accompanying basic financial statements of the St. Tammany Parish Sheriff's Office have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the Internal Service Fund. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Sheriff's Office. All fiduciary activities are reported only in the fund financial statements. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include:

- 1) Charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function; and
- 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Taxes and other items not included among program revenues are reported instead as general revenues.

**Fund Financial Statements**

The fund financial statements provide information about the sheriff's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The sheriff reports the following major governmental funds:

- The General Fund is the primary operating fund of the sheriff. It accounts for all the financial resources except those that are required to be accounted for in other funds.
- The Jail Special Revenue Fund accounts for the operations of the St. Tammany Parish Jail. The parish has entered into a contract with the sheriff from January 1, 2021 to December 31, 2021 to provide payment for parish financial obligations for the Jail. Beginning January 1, 2022 through the end of fiscal year 2022, the parish is billed for mandated costs per the Jail Fund budget. Revenues also include reimbursements from the Louisiana Department of Corrections and Department of Justice for the keeping of prisoners, and other grants and revenues.
- The Capital Projects Fund accounts for any long-term construction of new facilities, purchase of equipment, and technology upgrades.



**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

---

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Financial Statements (Continued)**

Additionally, the sheriff reports the following fund types:

- The Internal Service Fund is a proprietary fund used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenues. The cost of claims is recorded as an expense in the Internal Service Fund when the claims arise. Claims and judgments liability includes provision for claims reported but not yet paid as of the fiscal year end.
- The Fiduciary Funds are used to report assets held in a trustee or custodial capacity for others and, therefore, cannot be used to support the sheriff's programs. The funds accounted for in this category by the sheriff are custodial funds and an OPEB Trust Fund. The OPEB Trust Fund accounts for the resources that are held in trust for the members and beneficiaries of the sheriff's other post-employment benefit plan. The Custodial Funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action.

During the course of operations, the sheriff has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

**Measurement Focus/Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem taxes are recognized as revenues in the year for which they are levied.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Measurement Focus/Basis of Accounting (Continued)**

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded generally when the related fund liability is incurred as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the sheriff the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources

Ad valorem taxes, sales and use taxes, occupational licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, thus have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the sheriff.

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

The OEPB Trust Fund and Custodial Fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

**Annual Budget**

The proposed 2021-2022 budgets for the General Fund, the Jail Special Revenue Fund, the Capital Projects Fund, the Jail Commissary Special Revenue Fund, and the Crime Lab Special Revenue Fund were made available for public inspection at the Sheriff's Office on June 1, 2021. A public hearing was held at the Sheriff's Office for suggestions and comments from the general public on Thursday, June 10, 2021. The budget, which includes proposed expenditures and the means of financing them, was published in the official journal prior to the public hearing. The sheriff legally adopted the proposed budget on the date of the public hearing. The budget was amended on Monday, June 13, 2022 at a public hearing after being advertised as amended in the official journal. All appropriations lapsed at year-end.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Budgetary Basis of Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, the Jail Special Revenue Fund, the Capital Projects Fund, the Jail Commissary Special Revenue Fund, and the Crime Lab Special Revenue Fund. Other funds do not have appropriated budgets since other means control the use of these resources.

The appropriated budget is prepared by fund, function, and department. Managers are allowed to transfer funds within their department's discretionary spending line items as long as the bottom line is not affected. Transfers of appropriations between departments require the approval of the chief financial officer, chief deputy, or the sheriff, as required. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

**Estimates**

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

**Cash, Cash Equivalents, and Investments**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or under the laws of the United States. Deposits must be made in a bank domiciled or having branch offices in the parish where the funds are collected.

Investments are limited by Louisiana Revised Statute. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 2022, the sheriff's investments consisting of cash equivalents and a government money market fund are reported at fair value based on published market prices.

The sheriff will have the following objectives with regard to investments:

- Safety of invested funds;
- Maintenance of sufficient liquidity to meet cash flow needs;
- Attainment of the maximum yield possible consistent with the first two objectives.

The St. Tammany Retired Employees' Insurance Fund (STREIF) is included in the Retired Employees Benefits Trust Fund as an investment asset. The sheriff reports the Retired Employees Benefits Trust Fund as a fiduciary fund because it meets the specific criteria of an OPEB trust as defined by GASB No. 75. These investments are managed by an investment management company.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost is recorded as expenditures/expenses when consumed rather than when purchased.

**Capital Assets**

Capital assets are capitalized at historical cost, or estimated cost if historical cost is not available. The sheriff maintains a threshold level of \$2,500 or more for capitalizing assets. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.

Capital assets are recorded as expenditures in the governmental funds, and are recorded as assets in the Government-Wide Statement of Net Position. All capital assets, other than land and construction in progress, are depreciated/amortized using the straight-line method over the following estimated useful lives:

<b>Asset Class</b>	<b>Estimated Useful Lives</b>
Other Equipment	3 - 5 Years
Vehicles	3 - 5 Years
Right to Use Leased Asset	4 - 43 Years
Communication Equipment	10 Years
Leasehold Improvements	5 - 30 Years
Buildings	30 Years

**Leases**

Lessee: The sheriff is a lessee for several noncancellable leases of equipment, buildings, and emergency radio system assets. The sheriff recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The sheriff recognizes lease liabilities with an initial, individual value of \$2,500 or more.

At the commencement of a lease, the sheriff initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the sheriff determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Leases (Continued)**

- The sheriff uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the sheriff generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the sheriff is reasonably certain to exercise, if any.

The sheriff monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The sheriff is a lessor for noncancellable leases of emergency radio equipment. The sheriff recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the sheriff initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the sheriff determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The sheriff uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The sheriff monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Compensated Absences**

Employees of the Sheriff's Office earn between 128 and 208 hours of annual leave depending on the length of their service. Annual leave is accrued each pay period. Annual leave cannot exceed the employees' maximum earned annually plus 40 hours at any time. If this occurs, the employee accrues no additional annual leave until the balance is below the annual threshold plus 40 hours. All annual leave earned at June 30, 2022 will be used in the following year. It cannot be accumulated. The following is a summary of the compensated absences liability for the fiscal year ended June 30, 2022.

<b>Balance July 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance June 30, 2022</b>	<b>Due within One Year</b>
2,053,511	2,233,719	(2,342,690)	1,944,540	1,944,540

Extended illness benefits (sick leave) is earned at the rate of 4.62 hours per pay period with a maximum of 480 hours allowed. EIB lapses upon termination. Employees are not compensated for any portion of their extended illness benefits at their retirement or termination. Paid time off for earned sick leave is contingent on an illness – a specific event that is outside the control of the employer and employee and is therefore not included in the compensated absences liability.

**Interfund Transactions**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Net Position Classifications**

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets – The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings (including accounts payable) that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount. Current year net investment in capital assets includes \$145,888 of accounts payable related to capital outlay.
- Restricted Net Position – consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

**Net Position Flow Assumption**

The sheriff may fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the sheriff's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**Fund Balance Classifications**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the sheriff is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

- Nonspendable – This component includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Balance Classifications (Continued)**

- Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the sheriff to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
- Committed – This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by the sheriff. Those committed amounts cannot be used for any other purpose unless the sheriff removes or changes the specified use by taking the same type of action it employed previously to commit those amounts. Fund balance amounts are committed through a formal notification by the sheriff.
- Assigned – This component consists of amounts constrained by the sheriff's intent to be used for specific purposes, but are neither restricted nor committed. Fund balances may be assigned through the following: 1) The sheriff assigns amounts for a specific purpose 2) All remaining positive spendable amounts in the governmental funds, other than the General Fund, that are neither restricted nor committed.
- Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund. When both restricted and unrestricted resources are available for use, it is the sheriff's policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are available for use it is the sheriff's policy to use committed resources first, then assigned, and then unassigned as they are needed.

**Fund Balance Flow Assumption**

The sheriff may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the sheriff's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.



**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Proprietary Fund Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from fund premiums and claims and legal fees. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Pensions**

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Sheriffs' Pension and Relief Fund ("Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Post-Employment Benefits**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the St. Tammany Retired Employees' Insurance Fund ("STREIF") and additions to/deductions from the STREIF's fiduciary net position have been determined on the same basis as they are reported by the STREIF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Impact of Recently Issued Accounting Principles**

The following statements of the Governmental Accounting Standards Board are effective for the Sheriff's 2022 fiscal year. The Sheriff has adopted and implemented these statements in preparations of the financial statements for the year ended June 30, 2022.

1. *Statement No. 87 – Leases (2022)*
2. *Statement No. 89 – Accounting for Interest Cost during the Period of Construction (2022)*
3. *Statement No. 92 – Omnibus 2020 (2022)*
4. *Statement No. 93 – Replacement of Interbank Offered Rates (2022)*
5. *Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 (2022)*

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Impact of Recently Issued Accounting Principles (Continued)**

The following statements of the Governmental Accounting Standards Board will be effective for years subsequent to the sheriff's fiscal year 2022.

1. *Statement No. 91 – Conduit Debt Obligations (2023)*
2. *Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements (2023)*
3. *Statement No. 96 – Subscription- Based Information Technology Arrangements (2023)*
4. *Statement No. 99 – Omnibus (2023)*
5. *Statement No. 100 – Accounting Changes and Error Corrections (2024)*
6. *Statement No. 101 – Compensated Absences (2025)*

The sheriff is currently evaluating the effects that these statements will have in its financial statements for the years ended June 30, 2023 and later.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities**

The Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between the net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the Government-Wide Statement Of Activities.

Following are details of certain net adjustments to increase/decrease net changes in fund balances total to arrive at change in net position of governmental activities.

One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense." The details of this \$342,768 difference are as follows:

Capital outlays	\$ 5,487,328
Depreciation/amortization expense	<u>(5,830,096)</u>
	<u>\$ (342,768)</u>

Another element of that reconciliation states that "Gain on the disposal of capital assets in the Statement of Activities is presented net of the accumulated depreciation on the asset sold and therefore is less than the gain reported in the governmental funds." The detail of this \$22,399 is as follows:

Gain reported in the government wide financials	\$ 281,159
Gain reported in the governmental statements	<u>(303,558)</u>
Net book value of capital assets disposed	<u>\$ (22,399)</u>

Governmental funds report employer contributions to its pension plan as expenditures. However, in the Statement of Activities, pension expense represents the sheriff's proportionate share of the Sheriffs' Pension and Relief Fund's change in net pension liability. See note 11 for more information. The detail of this \$3,979,842 is as follows:

Pension expense	\$ (258,264)
Pension plan contributions	<u>4,238,106</u>
Pension plan contributions in excess of pension plan expense	<u>\$ 3,979,842</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)**

Revenue reported in the Statement of Activities for the sheriff's proportionate share of non-employer contributions to the pension plan does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds. See Note 11 for more detailed information. The detail of this \$2,073,674 is as follows:

Revenue from sheriff's proportionate share of non-employer contributions \$ 2,073,674

Another element of that reconciliation states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position." The details of the \$1,689,375 difference are as follows:

Principal repayments and premium amortization on Certificates of Indebtedness Payable	\$ 1,540,670
Decrease in lease obligations, net of additions and repayments	148,705
	<u>\$ 1,689,375</u>

Accrued interest on long-term debt (e.g., certificates of indebtedness) does not require the use of current financial resources and, therefore is not reported as an expenditure in governmental funds.

Accrued interest Bond Series 2014 and Bond Series 2020-prior year	\$ 111,913
Accrued interest Bond Series 2014 and Bond Series 2020-current year	(98,162)
Change in accrued interest Bond Series 2014 and Bond Series 2020	<u>\$ 13,751</u>

Amounts due to other governmental agencies represent an estimated liability payable to the Governor's Office of Homeland Security and Emergency Preparedness. The change in Due to Other Governmental Agencies reported in the Statement of Activities does not require the use of current financial resources and, therefore is not reported as an expenditure in the governmental funds.

Due to Other Governmental Agencies-prior year	\$ 128,831
Due to Other Governmental Agencies-current year	(81,813)
Change in Due to Other Governmental Agencies	<u>\$ 47,018</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 2. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)**

Governmental funds report the amount of financial resources used for compensated absences as expenditures. However, in the Statement of Activities, compensated absences are measured by the amount earned during the year. The detail of this \$108,971 difference is as follows:

Compensated absences - prior year	\$ 2,053,511
Compensated absences - current year	<u>(1,944,540)</u>
Change in compensated absences liability	<u>\$ 108,971</u>

Governmental funds report payments of other post-employment benefits for retirees, made directly by the Sheriff's Office, as expenditures. However, in the Statement of Activities, the OPEB expense or benefit is based on the change in net OPEB liability, adjusted for current-period amortization of deferred outflows and inflows of resources. The detail of this \$1,774,929 difference is as follows:

OPEB Benefit	\$ 824,950
Benefit payments made directly by the Sheriff's Office	<u>949,979</u>
	<u>\$ 1,774,929</u>

Governmental funds report transfers to other funds as other financing uses. However, in the Statement of Activities, the transfer to the STREIF Fund is reflected as a contribution to the employee benefit plan. The detail of this \$1,285,220 difference is as follows:

Transfer of funds to STREIF Trust Fund to fund future OPEB obligations	\$ 1,285,220
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Internal service funds are used to charge the costs of liability insurance to the individual funds. This amount is the total change in net position in the internal service fund less interfund receivables that are eliminated on the government-wide statements. The detail of this \$1,307,617 difference is as follows:

Change in net position in the Internal Service Fund	\$ (622,459)
Interfund Receivable	<u>(685,158)</u>
	<u>\$ (1,307,617)</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 3. Levied Taxes**

Ad Valorem taxes for the Law Enforcement District are levied on the assessed value of all real property, and business merchandise/movable property located in the parish as of January 1<sup>st</sup>. These taxes are collected annually in arrears and are due by December 31<sup>st</sup>. Assessed values are established by the St. Tammany Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. An evaluation of all property is required to be completed no less than every four years. The last evaluation was completed for the 2020 tax roll.

The following is a summary of authorized and levied ad valorem taxes for the year:

	<b>Millage</b>	<b>Expiration Date</b>
1998 Law Enforcement District	4.66	2027
Constitutional Law Enforcement District	6.48	N/A

These millages were adopted for the purpose of general law enforcement support.

**Note 4. Cash and Cash Equivalents**

At June 30, 2022, the sheriff had \$94,047,145 (book balance) in interest-bearing demand deposits as follows:

	<b>Government-Wide Statement of Net Position</b>	<b>Fiduciary Funds Statement of Net Position</b>	<b>Total</b>
Interest Bearing Deposits	\$ 60,444,504	\$ 33,602,641	\$ 94,047,145

These deposits are stated at cost, which approximates market.

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, the sheriff's deposits may not be returned. As of June 30, 2022, the total bank balance of \$95,551,441 was secured from risk by \$250,000 of FDIC coverage and \$100,066,513 by a pledge of securities through a collateral agreement between Capital One, N.A. (the fiscal agent bank) and The Bank of New York. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the sheriff and the fiscal agent bank.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 4. Cash and Cash Equivalents (Continued)**

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

**Note 5. Investments**

At June 30, 2022, the sheriff had investments of \$5,284,612 in various cash equivalents and securities.

<b>Investment</b>	<b>Maturity</b>	<b>Fair Value</b>
Mutual Funds	Varies	\$ 5,284,004
Cash Equivalents	None	<u>608</u>
<b>Total</b>		<b><u>\$ 5,284,612</u></b>

**Reconciliation to the Financial Statements**

Per Government-Wide Statement of Net Position	\$ 708,477
Per Statement of Fiduciary Net Position	<u>4,576,135</u>
<b>Total</b>	<b><u>\$ 5,284,612</u></b>

The sheriff categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investment securities held by the sheriff at June 30, 2022 were measured using Level 1 inputs.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 5. Investments (Continued)**

UBS Select Treasury Investor Fund (STRXX US) operates as a government money market fund under the Rule 2a-7 of the Investment Company Act.

**Credit Risk**

<b>Investment Type</b>	<b>Composite Rating</b>	<b>Percentage</b>
Mutual Funds	AAA	99.99%
Cash Equivalents	Varies	0.01%

The sheriff's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, does not specifically address interest rate risk and investment credit risk, and has no formal limit on the amount the sheriff may invest in any one issuer, except as limited by LA Revised Statute 33:2955.

**Note 6. Receivables**

Amounts other than leases receivable are aggregated into a single accounts receivable (net of allowance for doubtful accounts) line for certain funds and aggregated columns. Below is the detail of receivables for the general and other governmental funds in the aggregate, including the applicable allowances for doubtful accounts:

	<b>General Fund</b>	<b>Jail Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Commissary Special Revenue Fund</b>	<b>Governmental Funds Total</b>
Sales and Use Taxes	\$ 1,595,222	\$ -	\$ -	\$ -	\$ 1,595,222
Ad Valorem Taxes	73,828	-	-	-	73,828
Salary Reimbursements & Charges for Services	353,098	-	-	-	353,098
Federal Funds	191,277	-	-	-	191,277
Other Intergovernmental Revenues	-	1,929,190	-	4,400	1,933,590
Due from General Fund	-	-	5,222,158	-	5,222,158
Other	123,202	112,094	-	-	235,296
Gross receivables	2,336,627	2,041,284	5,222,158	4,400	9,604,469
Less Allowance for Doubtful Accounts	-	(796,360)	-	-	(796,360)
	<u>\$ 2,336,627</u>	<u>\$ 1,244,924</u>	<u>\$ 5,222,158</u>	<u>\$ 4,400</u>	<u>\$ 8,808,109</u>



**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 7. Capital Assets**

Capital assets activity for the year ended June 30, 2022 was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
<b>Capital Assets, Not Being Depreciated/Amortized</b>				
Assets Not in Service	\$ 849,251	\$ 1,917,681	\$ (711,734)	\$ 2,055,198
Land	3,368,144	552,884	-	3,921,028
<b>Total Capital Assets, Not Being Depreciated/Amortized</b>	<b>4,217,395</b>	<b>2,470,565</b>	<b>(711,734)</b>	<b>5,976,226</b>
<b>Capital Assets, Being Depreciated/Amortized</b>				
Leasehold Improvements	253,131	-	-	253,131
Buildings	21,376,254	-	-	21,376,254
Other Equipment	10,586,837	724,706	(428,883)	10,882,660
Right-to-Use Leased Equipment	139,573	5,388	-	144,961
Right-to-Use Leased Building	495,160	146,422	-	641,582
Right-to-Use Leased Radio Towers and Land	618,654	-	-	618,654
Communication Equipment	16,373,376	17,487	-	16,390,863
Vehicles	17,975,009	2,834,494	(856,376)	19,953,127
<b>Total Capital Assets, Being Depreciated/Amortized</b>	<b>67,817,994</b>	<b>3,728,497</b>	<b>(1,285,259)</b>	<b>70,261,232</b>
<b>Less Accumulated Depreciation/Amortization for:</b>				
Leasehold Improvements	(115,601)	(16,731)	-	(132,332)
Buildings	(7,115,612)	(772,982)	-	(7,888,594)
Other Equipment	(8,192,951)	(760,249)	421,408	(8,531,792)
Right-to-Use Leased Equipment	-	(58,377)	-	(58,377)
Right-to-Use Leased Building	-	(189,382)	-	(189,382)
Right-to-Use Leased Radio Towers and Land	-	(72,216)	-	(72,216)
Communication Equipment	(5,187,687)	(1,721,993)	-	(6,909,680)
Vehicles	(11,820,497)	(2,238,166)	841,452	(13,217,211)
<b>Total Accumulated Depreciation/Amortization</b>	<b>(32,432,348)</b>	<b>(5,830,096)</b>	<b>1,262,860</b>	<b>(36,999,584)</b>
<b>Total Capital Assets Being Depreciated/Amortized, Net</b>	<b>35,385,646</b>	<b>(2,101,599)</b>	<b>(22,399)</b>	<b>33,261,648</b>
<b>Governmental Activities - Capital Assets, Net</b>	<b>\$ 39,603,041</b>	<b>\$ 368,966</b>	<b>\$ (734,133)</b>	<b>\$ 39,237,874</b>

Depreciation/amortization expense of \$5,830,096 was charged to governmental activities-public safety for the year ended June 30, 2022. Beginning balances have been restated to increase assets by \$1,137,726 for leased assets in accordance with the implementation of GASB 87. See Note 14.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 8. Leases**

**Lease receivable**

During the current fiscal year, the sheriff implemented GASB 87, *Leases*. The sheriff subleases a portion of tower space to two third parties. Each lease is for five years with four five-year renewals that can be cancelled by either party within 6 months of renewal. The sheriff will receive monthly payments of \$2,625 and \$1,815. The sheriff recognized \$51,060 in lease revenue and \$6,063 in interest revenue during the current fiscal year related to these leases. As of June 30, 2022, the sheriff's receivable for lease payments was \$176,427. Also, the sheriff has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was \$172,584.

**Lease payable**

During the current fiscal year, the sheriff implemented GASB 87, *Leases*. The sheriff leases various equipment, buildings, and radio towers/land. As of June 30, 2022, the value of the lease liability was \$1,104,682. The sheriff is required to make monthly principal and interest payments as detailed below. The leases have an interest rate of 3% based on the sheriff's estimated incremental borrowing rate. The assets have estimated useful lives consistent with the lease terms. The value of the right-to-use assets as of the end of the current fiscal year was \$1,405,197 and had accumulated amortization of \$319,975.

<b>Lease Description</b>	<b>Commencement Date</b>	<b>Expiration Date</b>	<b>Option Expiration Date</b>	<b>Option Terms</b>	<b>Rental Amount</b>
Land for Abita Tower (Emile Strain Road)	6/24/2015	6/24/2025	6/24/2025	3 five-year terms	\$500 + 2.5% annual increase (FY22 rental amount \$579.85 per month)
Mapes Road Tower Land (portion subleased)	5/18/2021	10/4/2025	12/20/2063	7 five-year terms and 1 38-month term	Set monthly amounts ranging from \$893 per month to \$1,315 per month (FY22 rental amount \$893 per month)
Temporary 3rd Patrol District	2/1/2022	1/31/2023	1/31/2024	1 one-year term	\$2,237 per month
Public Integrity Bureau Office	11/1/2021	6/30/2024	6/30/2026	1 two-year term	\$1,801.12 per month

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 8. Leases (continued)**

**Lease payable (continued)**

<b>Lease Description</b>	<b>Commencement Date</b>	<b>Expiration Date</b>	<b>Option Expiration Date</b>	<b>Option Terms</b>	<b>Rental Amount</b>
Covington Law Enforcement Complex	10/1/2016	6/30/2020	6/30/2024	1 four-year term	\$14,400 per month
Emile Strain Tower License	8/1/2015	7/30/2020	7/30/2025	4 five-year terms	\$1,700 + 3% annual increase (FY22 rental amount \$1,970.77-\$2,029.89 per month)
Pearl River Tower License	10/1/2016	10/31/2021	10/31/2026	4 five-year terms	\$1,400 + 3% annual increase (FY22 rental amount \$1,575.72-\$1,622.99 per month)
Talisheek Tower License	5/28/2012	5/28/2022	5/28/2027	5 five-year terms	\$1,200 plus annual CPI increase (FY22 rental amount \$1,341.97-\$1,452.36)
Printer/Copy Machine Equipment	12/11/2018	11/30/2023	N/A	N/A	\$3,800 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	12/11/2018	11/30/2023	N/A	N/A	\$636 per month for equipment - maintenance excluded from lease calculations

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 8. Leases (continued)**

**Lease payable (continued)**

<b>Lease Description</b>	<b>Commencement Date</b>	<b>Expiration Date</b>	<b>Option Expiration Date</b>	<b>Option Terms</b>	<b>Rental Amount</b>
Printer/Copy Machine Equipment	5/13/2019	1/31/2024	N/A	N/A	\$303 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	1/29/2021	2/28/2024	N/A	N/A	\$215 per month for equipment - maintenance excluded from lease calculations
Printer/Copy Machine Equipment	2/24/2022	1/30/2024	N/A	N/A	\$231 per month for equipment - maintenance excluded from lease calculations

The future principal and interest lease payments as of June 30, 2022 were as follows:

<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total</b>
<b>Ending June 30,</b>			
2023	\$ 335,014	\$ 28,559	\$ 363,573
2024	300,663	18,664	319,327
2025	91,982	12,818	104,800
2026	63,732	10,410	74,142
2027	25,638	8,955	34,593
2028-2032	15,140	42,106	57,246
2033-2037	20,621	39,448	60,069
2038-2042	27,166	35,885	63,051
2043-2047	34,919	31,255	66,174
2048-2052	44,093	25,363	69,456
2053-2057	54,908	17,971	72,879
2058-2062	67,662	8,820	76,482
2063-2064	23,143	554	23,698
<b>Totals</b>	<b>\$ 1,104,682</b>	<b>\$ 280,808</b>	<b>\$ 1,385,491</b>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 8. Leases (continued)**

**Lease payable (continued)**

Changes in the sheriff's lease liability for the year ended June 30, 2022 is as follows:

Balance July 1, 2021*	Additions	Reductions	Balance June 30, 2022	Due Within One Year
1,253,387	151,810	(300,515)	1,104,682	335,014

\*Beginning balance is reflective of restatement in accordance with implementation of GASB 87. See Note 14.

**Note 9. Long-Term Debt**

The following is a summary of long-term debt of the sheriff for the year ended June 30, 2022:

Type of Debt	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Certificate of Indebtedness					
Series 2014	\$ 9,829,575	\$ -	\$ (1,098,071)	\$ 8,731,504	\$ 1,133,071
Certificate of Indebtedness					
Series 2020	5,070,989	-	(442,599)	4,628,390	447,599
Total Governmental Activities					
Long-term Debt	<u>\$14,900,564</u>	<u>\$ -</u>	<u>\$ (1,540,670)</u>	<u>\$ 13,359,894</u>	<u>\$ 1,580,670</u>

At June 30, 2022, the sheriff was obligated under the following agreements:

On March 20, 2014, the sheriff issued Limited Tax Revenue Bond, Series 2014 in the amount of \$15,400,000, with final maturity on March 1, 2029. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system and paying the costs incurred in connection with the issuance thereof. Principal is payable in annual installments with semi-annual interest payments. As of June 30, 2022, the bonds had fixed rates ranging from 3.0% to 3.25%. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

On December 9, 2020, the sheriff issued \$4,645,000 in Limited Tax Refunding Bonds with interest rates of 3.0%. The proceeds were used to advance refund \$4,860,000 of outstanding Series 2011 Limited Tax Revenue Bonds which were issued for the purpose of building a new crime lab facility in Slidell, Louisiana, making capital improvements, including the acquisition of furnishings and equipment, and paying the costs of issuance thereof, which had interest rates ranging from 3.0% to 4.0%. The net proceeds of \$4,945,364 (including a \$425,989 premium and after payment of \$125,625 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds of \$4,860,000 and \$85,364 of accrued interest. As a

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 9. Long-Term Debt (Continued)**

result, the Series 2011 Limited Tax Revenue Bonds are considered defeased and the liability for those bonds has been removed from the statement of net position. There was no difference in the reacquisition price and the net carrying amount of the old debt thus no deferred outflow or inflows of resources are recognized. The advance refunding reduced its total debt service payments by \$459,231 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$389,037. The long-term debt is secured by a special tax of 6.8 mills (subject to adjustment due to reassessment).

Standard & Poor's Public Financing Ratings, a Division of The McGraw-Hill Companies, Inc. ("S&P") has assigned the Series 2020 and the Series 2014 Bonds a municipal debt rating of "AA" (stable). S&P defines a "AA" rating as having a very strong capacity to meet financial commitments.

Total future principal and interest payments under the certificates of indebtedness were as follows:

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Bond Premium</b>	<b>Total Principal and Bond Premium</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 1,515,000	\$ 65,670	\$ 1,580,670	\$ 392,650	\$ 1,973,320
2024	1,565,000	65,670	1,630,670	347,200	1,977,870
2025	1,625,000	65,670	1,690,670	300,250	1,990,920
2026	1,670,000	65,670	1,735,670	251,500	1,987,170
2027	1,730,000	65,670	1,795,670	201,400	1,997,070
Thereafter	4,710,000	216,544	4,926,544	286,888	5,213,432
<b>Total</b>	<b>\$ 12,815,000</b>	<b>\$ 544,894</b>	<b>\$ 13,359,894</b>	<b>\$ 1,779,888</b>	<b>\$ 15,139,782</b>

The sheriff had no unused lines of credit as of June 30, 2022.

**Note 10. Post-Employment Benefits**

**General Information about the OPEB Plan**

*Plan Description and Administration* – The sheriff provides certain continuing health care and life insurance benefits for its retired employees through the St. Tammany Parish Sheriff's OPEB Plan (the OPEB Plan). The OPEB plan is a single-employer defined benefit OPEB plan administered by the sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the sheriff. In fiscal year 2020, the St. Tammany Parish Retired Employees' Insurance Fund (the STREIF) was established to provide for funding of insurance premiums for eligible retired sheriffs, retired deputy sheriffs, and other retired employees of the Sheriff's Office in accordance with the provisions of Section 13:5554.5 of the Louisiana Revised Statute. The STREIF is included as a fiduciary fund in the sheriff's

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 10. Post-Employment Benefits (Continued)**

**General Information about the OPEB Plan (Continued)**

financial statements because it meets the specific criteria of an OPEB trust as defined by GASB No. 75. Separate stand-alone statements are not issued for the plan.

*Management of the OPEB Plan and the STREIF* – As provided in the Declaration of Trust, the STREIF is controlled, managed, and administered by the St. Tammany Parish Sheriff's Office as trustee. The controller of the Sheriff's Office serves as trust administrator and is responsible for authorizing disbursements, carrying out the directives of the Sheriff's Office and other oversight tasks. To provide recommendations concerning the investment of the STREIF funds, the sheriff has established an Investment Advisory Board, elected by active members. The trustee may rely upon and take action based upon reports submitted by the Investment Advisory Board.

*Plan Membership* – At June 30, 2022, the Plan's membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	176
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>662</u>
	<u>838</u>

*Benefits Provided* – Medical, dental and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical/dental coverage for the retiree only (not dependents) for retirees who retired prior to September 1, 2012. The employer pays a graded percentage of the premium for retirees who retire on and after September 1, 2012 equal to 3 1/3% multiplied by the number of years of service at retirement, to a maximum of 100% at 30 years. In addition to meeting the retirement eligibility requirements of the Louisiana Sheriffs' Pension and Relief Fund, employees hired before September 1, 2012 must have 12 years of credible service at the Sheriff's Office and employees hired after September 1, 2012 must have 15 years of credible service at the Sheriff's Office to be eligible for Other Post-Employment Benefits.

Life insurance coverage is available to retirees after retirement by election. The retiree "pays" for 100% of the cost of the retiree life insurance, but it is a blended rate. The implicit employer subsidy is the unblended rate thus determined less the blended rate paid by the retiree. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

*Contributions* – The sheriff has the authority to establish and amend the contribution requirements of the sheriff and the plan members. Plan members are not required to contribute to their post employment benefits costs. Contributions are generally funded proportionately by the general fund and jail special revenue fund. In August 2021, the sheriff contributed \$1,285,220 to the STREIF.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 10. Post-Employment Benefits (Continued)**

**Investments**

*Investment policy* – The Investment Advisory Board meets with the STREIF’s Financial Advisor periodically to review the asset allocation and to make recommendations to the trustee for any changes deemed necessary. The following was the asset allocation policy as of June 30, 2022:

<u>Asset Class</u>	<u>Target Allocation</u>
Total Mutual Fund - Fixed Income	48%
Total Mutual Fund - Equity Based	50%
Cash	2%

The actual asset allocation as of June 30, 2022 was as follows:

<u>Asset Class</u>	<u>Actual Allocation</u>
Total Mutual Fund - Fixed Income	51.93%
Total Mutual Fund - Equity Based	47.71%
Cash and Cash Equivalents	.36%

*Concentrations*- The STREIF has over 5% of its assets invested in the following mutual funds: BSIIX 10.71%; VSGDX 7.25%; PIFZX 7.07%; AEPFX 6.93%; DODIX 6.85%; MAHQX 6.70%; PRFDX 6.68%; VFIAX 6.58%; GFFFX 6.31%; HWDIX 5.38%; and TGBAX 5.22%.

*Rate of Return* – For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -12.75%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Net OPEB Liability**

The components of the net OPEB liability of the sheriff at June 30, 2022, were as follows:

Total OPEB liability	\$ 35,057,867
Less: Plan fiduciary net position	4,576,135
Sheriff’s net OPEB liability	<u>\$ 30,481,732</u>
Plan fiduciary net position as a percentage of the total OPEB liability	13.05%

The sheriff’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.



**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 10. Post-Employment Benefits (Continued)**

**Net OPEB Liability (Continued)**

*Actuarial Assumptions* – The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	2.5%, including inflation
Employee turnover	13%
Expected remaining service lives	5 years (Prior measurement 12 to 15 years)
Investment rate of return	5.0% annually (Beginning of Year to Determine ADC) 5.0% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually for 10 years and 4.5% annually thereafter
Mortality	SOA RP-2000 Table

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2008 to June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 are summarized in the following table:

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>
Mutual Fund - Domestic Equity	3.9%
Mutual Fund - Bonds	0.2%
Mutual Fund - International Equity	5.4%
Cash and Cash Equivalents	0.0%

*Discount Rate* – The discount rate used to measure the total OPEB liability was 5.0%. The projection of cash flows used to determine the discount rate assumed that the sheriff contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 10. Post-Employment Benefits (Continued)**

**Changes in the Net OPEB Liability**

	Increase (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)- (b)
Balances at June 30, 2021	\$ 32,622,522	\$ 3,942,641	\$ 28,679,881
Changes for the year:			
Service cost	429,305	-	429,305
Interest	1,607,377	-	1,607,377
Differences between expected and actual experience	1,348,642	-	1,348,642
Employer contributions to trust	-	1,285,220	(1,285,220)
Net investment income	-	(651,726)	651,726
Changes in assumptions	-	-	-
Benefit payments			
a. From trust	-	-	-
b. Direct	(949,979)	-	(949,979)
Net changes	<u>2,435,345</u>	<u>633,494</u>	<u>1,801,851</u>
Balances at June 30, 2022	<u>\$ 35,057,867</u>	<u>\$ 4,576,135</u>	<u>\$ 30,481,732</u>

*Sensitivity of the net OPEB liability to changes in the discount rate* – The following represents the net OPEB liability of the sheriff, as well as what the sheriff's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.0%) or 1-percentage-point higher (6.0%) than the current discount rate:

	1.0% Decrease 4.0%	Current Discount Rate 5.0%	1.0% Increase 6.0%
Net OPEB Liability	<u>\$ 36,673,645</u>	<u>\$ 30,481,732</u>	<u>\$ 25,313,773</u>

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates* – The following represents the net OPEB liability of the sheriff, as well as what the sheriff's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease 4.5%	Current Trend Rate 5.5%	1.0% Increase 6.5%
Net OPEB Liability	<u>\$ 25,192,221</u>	<u>\$ 30,481,732</u>	<u>\$ 36,787,408</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 10. Post-Employment Benefits (Continued)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the sheriff recognized OPEB expense (benefit) of \$(824,950). At June 30, 2022, the sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,348,280	\$ 5,877,656
Net difference between projected and actual earnings on OPEB plan investments	627,416	-
Changes in Assumptions	1,562,619	4,045,566
Total	<u>\$ 3,538,315</u>	<u>\$ 9,923,222</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Years Ending June 30:	Net Amount to be Recognized
2023	\$ (2,632,369)
2024	(2,632,369)
2025	(30,420)
2026	128,017
2027	(317,909)
Thereafter	(899,857)
	<u>\$ (6,384,907)</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 11. Pension Plan**

**Plan Description**

Substantially all employees of the St. Tammany Parish Sheriff's Office participate in the Sheriffs' Pension and Relief Fund ("Fund"). The Fund is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of Sheriff's Offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund. The Sheriffs' Pension and Relief Fund issues a stand-alone financial report that includes its financial statements and required supplementary information. The report is available on the Louisiana Legislative Auditor's website at [www.la.la.gov](http://www.la.la.gov) or may be obtained by writing to the Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

**Benefits Provided**

All sheriffs and deputies who are found to be physically fit, who earn at least \$1,000 per month and who at the time of original employment were age 18 or older are required to participate in the pension plan. The Fund provides retirement, disability and survivor benefits as follows:

Retirement benefits

Members who became eligible for membership prior to January 1, 2012:

Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's final average compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of final average compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

Members who became eligible for membership on or after January 1, 2012:

Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service, the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's final average compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of final average compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
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**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Benefits Provided (Continued)**

Eligible for Membership

Calculation of Final Average Compensation

On or Before June 30, 2006

Average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

After June 30, 2006 and  
Before July 1, 2013

Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period.

On or After July 1, 2013

Average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. Earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Disability benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability occurs; there are no service requirements for a service related disability. Benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the member's accrued retirement benefit at the time of the termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following: For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
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**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Benefits Provided (Continued)**

are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic Option 2 benefit. The additional benefit payable to children shall be the same as those for members who die in the line of duty. In lieu of receiving Option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred benefits

The Fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back -DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. A member's Back-DROP benefit is the maximum monthly retirement benefit multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Cost of Living Adjustments

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Contributions**

According to state statute, contribution requirements for all employers are actuarially determined each year. The sheriff was required to contribute 12.25% from July 1, 2020 to June 30, 2022. Employees are required to contribute 10.25% of their annual pay. In addition, the Fund also received non-employer contributions including ad valorem taxes, insurance premium taxes and state revenue sharing funds. The support from other non-employer contributing entities is not considered to be a special funding situation. The sheriff's allocation percentage of these additional sources of income, which are not considered special funding situations, are recognized as revenue and excluded from pension expense.

The sheriff's proportionate share of employer contributions for the measurement period was \$4,014,869 and the proportionate share of non-employer contributions was \$2,073,674.

The sheriff's actual contributions to the pension for the years ended June 30, 2022, 2021, and 2020 were \$4,238,106, \$4,036,440, and \$3,996,315, respectively.

The sheriff's portion of contributions are generally funded proportionately by the general fund and jail special revenue fund.

The sheriff had short-term payables for employer and employee contributions which were due to the Fund at June 30, 2022 in the amounts of \$503,802 and \$267,679, respectively.

**Pension Liabilities (Assets), Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the Sheriff's Office reported a liability (asset) of (\$2,224,665) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liabilities used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The sheriff's reported liability (asset) as of June 30, 2022 changed by \$32,751,919 from the prior year liability of \$30,527,254 because of changes in the Fund's net pension liability (asset) and the sheriff's proportionate share of that liability (asset).

The sheriff's allocation of the net pension liability (asset) was based on the sheriff's projected contribution effort to the plan for the next fiscal year as compared to the total of projected contributions of all participants, actuarially determined. At June 30, 2021, the sheriff's proportion was 4.489283%, which was an increase of 0.078565% from the 4.410718% proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the sheriff recognized pension expense of \$258,264.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Pension Liabilities (Assets), Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

At June 30, 2022, the sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected expected and actual experience	\$ -	\$ 3,097,655
Changes of assumptions	6,845,864	-
Net difference between projected and actual earnings on pension plan investments	-	20,089,664
Changes in proportion and differences between sheriff's contributions and proportionate share of contributions	579,575	1,260,026
Contributions made subsequent to the measurement date	4,238,106	-
	<u>\$ 11,663,545</u>	<u>\$ 24,447,345</u>

The Sheriff's Office recognized in pension expense (benefit) its proportionate share of the Fund's change in net pension liability (asset) as follows:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period.

Changes in assumptions about future economic demographic factors were recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.



**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

**Pension Liabilities (Assets), Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Changes in the sheriff's proportionate share of the collective net pension liability (asset) and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the sheriff's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between contributions remitted to the Fund during the measurement period and the employer's proportionate share of contributions are recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Deferred outflows of resources related to pensions resulting from the sheriff's contributions subsequent to the measurement date in the amount of \$4,238,106 will be recognized as an increase of the net pension asset or a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) as follows:

<u>Year Ended June 30th</u>	<u>Amount</u>
2023	\$ (3,666,534)
2024	(3,377,676)
2025	(3,793,729)
2026	(6,183,967)
	<u>\$ (17,021,906)</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

Actuarial Assumptions

The total net pension liability (asset) in the June 30, 2021 actuarial valuation of the Fund was determined using the following actuarial assumptions:

Actuarial Cost Method	Individual Entry Age Normal
Investment Rate of Return	6.90%, net of investment expense
Projected Salary Increases	5.00% (2.50% inflation, 2.50% Merit)
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.
	Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Expected Remaining Service Lives	2021: 5 years; 2020-2018: 6 years; 2017-2016: 7 years; 2015-2013: 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the board of trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period of July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 11. Pension Plan (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of the June 30, 2021 valuation were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equities	62.00%	7.08%	4.39%
Fixed Income	25.00%	1.44%	0.36%
Alternatives	13.00%	4.38%	0.57%
Total	<u>100.00%</u>		<u>5.32%</u>
Inflation			<u>2.55%</u>
Expected Arithmetic Nominal Return			<u>7.87%</u>

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by the PRSAC taking into consideration the recommendation of the Fund's actuary. Based on these assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. For the June 30, 2020 valuation, the discount rate used to measure the total pension liability was 7.00 percent.

Sensitivity of the sheriff's proportionate share of the net pension liability (asset) to changes in the discount rate

The following presents the sheriff's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.90 percent, as well as what the sheriff's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.90 percent) or 1 percentage point higher (7.90 percent) than the current rate:

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ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 11. Pension Plan (Continued)**

	Current	
1% Decrease	Discount Rate	1% Increase
5.90%	6.90%	7.90%
\$ 24,426,591	\$ (2,224,665)	\$ (24,433,313)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Sheriffs' Pension and Relief Fund's financial report.

**Note 12. Deferred Compensation Plan**

Employees of the sheriff may elect to participate in the Louisiana Public Employees Deferred Compensation Plan which is an 'other employee benefit plan' adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Deferred Compensation Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

For the year ended June 30, 2022, the sheriff made employer contributions to the deferred compensation plan in the amount of \$638,420 which is included as a public safety payroll benefits expenditure on the statement of revenues, expenditures, and changes in fund balance. The sheriff's portion of contributions are generally funded proportionately by the general fund and jail special revenue fund. The sheriff had short-term payables for employer contributions which were due to the plan at June 30, 2022 in the amount of \$38,741. The sheriff matched 2.5% of employee contributions on eligible compensation from July 1, 2021 through December 31, 2021, and 5% of employee contributions on eligible compensation from January 1, 2022 through June 30, 2022. Only percentage-based employee contributions of full-time employees are eligible for any employer matching contributions. The match is discretionary and may change from one calendar year to the next. Compensation eligible for employer match is limited to full time base pay, annual leave taken, EIB, military, bereavement leave taken, and supplemental pay. Participants are immediately 100% vested in employer contributions.

**Note 13. Litigation and Contingency**

From time to time the Sheriff's Office is involved in litigation arising from normal day to day operations. In the opinion of the Sheriff's Office legal counsel, financial exposure to and the resolution of these lawsuits does not create a liability to the Sheriff's Office in excess of insurance coverage, nor does any lawsuit present a materially adverse impact on the operations of the office.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 13. Litigation and Contingency (continued)**

During the fiscal year ended June 30, 2012, the Office of Inspector General audited grant award funds received from the Federal Emergency Management Agency (FEMA), whereas FEMA disallowed certain expenses submitted for reimbursement. The Sheriff's Office disputed the results of that audit and further review was done. An agreement was reached to allow the Sheriff's Office to net all balances of reimbursement funds due to the Sheriff's Office and refunds due to Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) however grants due to the Sheriff's Office are still under review. The estimated amount due to FEMA as of June 30, 2022 is \$81,813. The liability is recorded in the Government-Wide Statement of Net Position, as due to other governmental agencies.

**Note 14. Change in Accounting Principles**

For the fiscal year ended June 30, 2022, the Sheriff's Office implemented GASB Statement No. 87, *Leases*. With the implementation, the Sheriff's Office is required to record assets and liabilities related to leased assets.

Net position for Governmental Activities as of July 1, 2021 has been restated as follows for the implementation of GASB Statement No. 87, *Leases*.

Net Position, Beginning of Year, as previously stated	\$ 18,897,536
Increase in Lease Liability	(1,130,945)
Increase in Capital Assets	<u>1,137,726</u>
Total Prior Period Adjustment	6,781
Net Position, Beginning of Year, as restated	<u><u>\$ 18,904,317</u></u>

**Note 15. Self-Insurance**

The Sheriff's Office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The sheriff has contracted with various insurers to cover the risk of loss on assets, which the Sheriff's Office owns, with the exception of motor vehicles for which the sheriff retains the risk of loss. The Sheriff's Office has retained a portion of the risks as to general and police professional liability for which the sheriff has established an internal service fund to account for and finance the Sheriff's Office portion of these risks.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 15. Self-Insurance (Continued)**

**Liability Risk Management**

The sheriff has established a self-insurance fund to account for and finance risks for general liability, professional liability, and automobile liability. The sheriff purchases insurance contracts for the coverage of general liability, professional liability, automobile liability, marine and aircraft coverage, buildings and contents coverage and a cyber risk policy.

Policies in effect for fiscal year 2022 have a coverage limit of \$5,000,000 for general liability and a separate \$5,000,000 limit for professional liability. The policy limit for automobile liability is \$5,000,000 per accident. During the policy period, the sheriff has a self-insured retention of \$1,000,000 per accident for automobile liability, a \$1,000,000 self-insured retention for general liability per occurrence and a separate \$1,000,000 self-insured retention for professional liability per act. There is also a separate cyber liability policy in effect for fiscal year 2022 with a coverage limit of \$1,000,000 and a self-insured retention of \$25,000 per each claim or event. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. Resources to fund the plan are recorded as revenues. Settlements did not exceed coverages in the current year. There is no longer an aggregate retention limit, although, the expected retained losses for any year is between \$1,300,000 and \$1,500,000. Due to the increased exposure by eliminating the aggregate retention limit, an additional \$1,000,000 was transferred into the Internal Service Fund from the General Fund. Claim and judgment liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Claim and judgment liabilities include an amount for claims that have been incurred but not paid as of June 30, 2022. These liabilities are recorded at their present value of \$2,502,180.

Changes in the balances of claim liabilities during fiscal years 2022, 2021 and 2020, are as follows:

	2022	2021	2020
Beginning of Year Liability	\$ 88,372	\$ 52,237	\$ 89,734
Claims Incurred	1,816,954	795,771	933,630
Claims Payments	(1,028,146)	(759,636)	(971,127)
Changes to Prior Year Estimates	1,625,000	-	-
<b>Balance at Fiscal Year End</b>	<b><u>\$ 2,502,180</u></b>	<b><u>\$ 88,372</u></b>	<b><u>\$ 52,237</u></b>

Of the \$2,502,180 payable, \$877,180 is considered current and \$1,625,000 is considered long-term.

**Note 16. Taxes Paid Under Protest**

The unsettled balances due to taxing bodies and others at June 30, 2022, include taxes paid under protest, plus interest earned to date on the investment of these funds, totals \$1,196,259.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 17. Intergovernmental Agreement**

Effective January 1, 2019, the sheriff and the parish entered into an agreement through December 31, 2019, whereas the Parish recognizes its obligation to provide the expenses for the feeding, care and medical treatment of parish prisoners incarcerated in the St. Tammany Parish Jail and further recognizes its obligation to provide the expenses for maintenance and operation of the Jail and its buildings, structures and jail facilities, as per Louisiana law; and the sheriff recognizes his obligation as keeper of the Jail to provide for the feeding and care of prisoners incarcerated in the Jail and to provide for the medical treatment of prisoners in the Jail.

Amendments to the above agreement were entered into effective January 1, 2020 ending December 31, 2020 and effective January 1, 2021 ending December 31, 2021 to extend the term of the above agreement and to state each parties' obligations more fully. Additionally, the amendments included adjustments to the contract price.

The intergovernmental agreement expired on December 31, 2021. Even without a contract, the Parish has a legal obligation for costs associated with caring for parish prisoners incarcerated in the St. Tammany Parish Jail and their share of costs for the maintenance and operation of the facility. Effective January 1, 2022, the sheriff bills the parish monthly based on the Jail Fund budget with a reconciliation to actual costs quarterly with the financial reports provided to the Parish. Based on the Parish's adopted budget for their calendar year 2022 and the unpaid invoices as of June 30, 2022, an allowance for doubtful accounts for this contract has been recorded. See Note 6.

**Note 18. Facilities Occupied by the Sheriff Paid by the Parish**

The Sheriff's Office occupies two facilities owned by the parish government. The St. Tammany Parish complex on Champagne Street in Covington, Louisiana is being utilized by the Jail. The cost of maintaining and operating the Jail, as required by Louisiana Revised Statute 33:4715, is paid by St. Tammany Parish. The St. Tammany Parish Justice Center on Columbia Street in Covington, Louisiana is being utilized in part by multiple departments of the Sheriff's Office to provide services to the public.

**Note 19. Expenditures Compared to Appropriations**

For the year ended June 30, 2022, expenditures were below appropriations in the General Fund by \$2,039,499; budgeted expenditures exceeded actual expenditures during this fiscal year.

For the year ended June 30, 2022, expenditures were below appropriations in the Jail Special Revenue Fund by \$971,425; budgeted expenditures exceeded actual expenditures during this fiscal year.

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 20. Interfund Transactions**

Transfers between funds for the year ended June 30, 2022, are as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	\$ -	\$ 10,229,086
Jail Special Revenue Fund	1,114,993	315,935
Capital Projects Fund	5,222,158	-
Bond Sinking Fund	1,922,650	-
Internal Service Fund	1,000,000	-
St. Tammany Retired Employees' Insurance Fund	1,285,220	-
<b>Total</b>	<b>\$ 10,545,021</b>	<b>\$ 10,545,021</b>

Transfers from the General Fund (\$969,285) and the Jail Special Revenue Fund (\$315,935) to the St. Tammany Retired Employees' Insurance Fund represent proportionate amounts to fund future OPEB benefits. Transfers from the General Fund (\$1,114,993) to the Jail Special Revenue Fund represent amounts to cover the deficit. Transfers from the General Fund (\$1,000,000) to the Internal Service Fund represent amounts committed for payment of liability claims and related expenses. Transfers from the General Fund (\$5,222,158) to the Capital Projects Fund represent amounts committed to future capital projects. Amounts transferred from the General Fund (\$1,922,650) to the Bond Sinking Fund represent amounts required for bond payments.

Interfund balances at June 30, 2022, are as follows:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
Capital Projects Fund	General Fund	\$ 5,222,158
Internal Service Fund	General Fund	685,158

Receivable in the amount of \$685,158 is recorded on the internal service fund considering it is on the accrual basis of accounting and expense is recognized when the liability is incurred. Payable is not recorded in the general fund as of June 30, 2022 considering it is on the modified accrual basis of accounting and the expenditure is recognized only as liabilities come due for payment. These payments were not due until subsequent to year end. Interfund balances are eliminated on the Government-Wide Statement of Net Position.

**Note 21. Jail Special Revenue Fund Financial Reporting**

During the fiscal year ending June 30, 2012, the Sheriff's Office began issuing Jail Financial Reports to the St. Tammany Parish Government on a quarterly basis, per the recommendation of the Louisiana Legislative Auditors draft report dated December 20, 2010. During the fiscal year ending June 30, 2022, the Sheriff's Office issued quarterly Jail Financial Reports and an annual report.



**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 22. Ex-Officio Tax Collector**

At June 30, 2022, the Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$29,395,058. During the year ended June 30, 2022 the Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected by taxing body as follows for the 2021 tax year:

<b>Taxing Bodies</b>	<b>Advalorem Tax Collected</b>	<b>Advalorem Tax Uncollected</b>
Alimony 1	\$ 4,798,540	\$ 55,147
Alimony 2	885,099	10,558
Animal Shelter	1,864,959	21,653
Assessor	5,905,699	68,568
City of Covington	3,251,543	35,014
Covington Tree Removal	10,380	-
Covington Demolition	9,870	-
City of Mandeville	2,009,498	10,860
City of Slidell	7,448,652	122,369
Coroner's Millage	7,412,000	86,056
Council on Aging/STARC	4,375,482	50,801
Drain District #2 Phs. 2	72,161	-
Drain District #5 Phs. 1	78,420	-
Drainage District #4	167,535	716
Drainage Maintenance	4,040,748	46,914
Fire District #1	22,492,064	333,876
Fire District #1 Parcel Fee	1,365,813	11,726
Fire District #11	1,759,023	23,051
Fire District #12	7,429,409	66,798
Fire District #13	3,585,941	12,639
Fire District #2	5,534,386	21,486
Fire District #3	1,749,365	23,597
Fire District #4	16,471,833	247,173
Fire District #5	1,099,817	11,424
Fire District #6	649,644	3,945
Fire District #7	940,797	8,102
Fire District #8	1,387,969	13,936
Fire District #9	993,970	9,076
Florida Parish Juvenile Ctr.	6,696,391	76,341
Lakeshore Village Dev. District	3,395,693	6,314

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 22. Ex-Officio Tax Collector (Continued)**

<b>Taxing Bodies</b>	<b>Advalorem Tax Collected</b>	<b>Advalorem Tax Uncollected</b>
Law Enforcement	28,694,017	309,200
Library	13,819,793	160,452
Lighting District # 6	115,153	235
Lighting District #1	202,719	2,734
Lighting District #11	5,100	-
Lighting District #14	22,244	110
Lighting District #4	347,792	5,641
Lighting District #5	-	-
Lighting District #7	381,984	3,881
LTC Assmnt Fee Other	11,900	224
LTC Assmnt/Public Ser.	58,630	2,191
Mosquito District #2	8,539,436	99,102
Northshore Harbor Center	206,033	3,033
Parish Code Enforcement	1,760	2,321
Parish Blighted	3,820	-
Public Health	4,040,748	46,914
Rec. Dist 1 Special 2	186,175	2,401
Recreation Dist. 1 Special	330,804	916
Recreation District #6	331,357	2,012
Recreation District #1	4,277,584	64,170
Recreation District #11	712,002	4,765
Recreation District #12	370,886	3,849
Recreation District #14	3,627,976	13,651
Recreation District #4	427,524	5,244
Road Lighting District #10	1,600	-
Road Lighting District #9	82,526	136
School Add. Support II	6,575,178	76,340
School Bldg. Repair	7,386,432	87,166
School Contruction Tax	8,320,564	96,604

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 22. Ex-Officio Tax Collector (Continued)**

<b>Taxing Bodies</b>	<b>Advalorem Tax Collected</b>	<b>Advalorem Tax Uncollected</b>
School District #12	33,234,444	385,863
School Maint. Operations	10,568,071	122,699
School Operation & Maint.	77,491,239	899,697
School Security SRO MHP	4,542,846	52,744
Slidell Grass Cutting	3,079	-
Slidell Demolition	-	5,246
Slidell Hospital District	5,294,228	75,580
Sub-Drainage Dist. 3 of Gravity	60,400	-
Sub-Drainage District #2	121,500	-
TBRLAND Fire Protection	16,607	110
Town of Abita Springs	393,674	1,860
Town of Madisonville	145,949	887
Town of Pearl River	365,203	3,428
Water District #2	141,180	2,029
	<b>Total</b>	<b>Total</b>
	<b>\$ 339,342,858</b>	<b>\$ 3,921,575</b>

The majority of uncollected taxes consist of adjudications of immovable property and movable (business) taxes.

The total Occupational License collections on behalf of other taxing authorities for the year ended June 30, 2022 are as follows:

<b>Taxing Authority</b>	<b>Total Collections</b>	<b>Collection Cost</b>	<b>Final Distribution</b>
St. Tammany Parish Government	\$ 4,675,513	\$ 701,582	\$ 3,973,931

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

**Note 22. Ex-officio Tax Collector (Continued)**

The total Sales Tax collections on behalf of other taxing authorities for the year ended June 30, 2022 is as follows:

<b>Taxing Authority</b>	<b>Total Collections</b>	<b>Collection Cost</b>	<b>Final Distribution</b>
St. Tammany Parish School Board 1966	\$ 70,143,636	\$ 797,368	\$ 69,346,268
St. Tammany Parish School Board 1977	70,143,636	797,368	69,346,268
Law Enforcement District	17,529,649	199,266	17,330,383
District No. 3	72,983,600	827,634	72,155,966
Motel Tourist Commission	2,725,752	30,680	2,695,072
Recreation District	35,033	413	34,620
St. Tammany Events Center Hotel Occupancy	890,823	10,288	880,535
City of Slidell	27,981,739	320,213	27,661,526
City of Mandeville	19,834,449	225,415	19,609,034
City of Covington	16,901,951	192,515	16,709,436
Town of Pearl River	2,134,416	24,432	2,109,984
Town of Madisonville	1,685,953	18,824	1,667,129
Town of Abita Springs	1,580,583	17,815	1,562,768
Nord Du Lac EDD	682,990	7,861	675,129
Rooms to Go	76,437	868	75,569
Summit Fremaux	813,378	9,324	804,054
Village of Folsom	1,117,845	12,613	1,105,232
City of Sun	117,424	1,302	116,122
Jail Expansion	19,256	306	18,950
New Courthouse	19,256	306	18,950
Northshore Square EDD	109,762	1,261	108,501
Camellia Square	130,613	1,448	129,165
Camellia Square Hotel	46,484	521	45,963
HWY 1077 EDD	2	-	2
HWY 21 EDD ESCROW	24	-	24
<b>Total</b>	<b>\$ 307,704,691</b>	<b>\$ 3,498,041</b>	<b>\$ 304,206,650</b>

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**

**Notes to the Financial Statements**

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**Note 23. Tax Abatements**

Tax abatements are agreements in which a government promises to forego tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens.

As of June 30, 2022, the Sheriff had not entered into any tax abatement agreements. However, the Sheriff was subject to tax abatements granted by other governments: The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP), and The Restoration Tax Abatement Program (RTA)

**ITEP**

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) is an original state program, which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption. In fiscal year 2022, the Sheriff's Ad Valorem tax revenue was reduced by \$60,769 due to ITEP agreements entered into by the State.

**RTA**

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program abates, up to ten years, local property taxes (ad valorem) on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem taxes is on the increased value of the property from the restoration, improvement, development or expansion of an existing structure. In fiscal year 2022, the Sheriff's Ad Valorem tax revenue was reduced by \$5,213 due to the RTA program.

**Note 24. Subsequent Events**

Management of the Sheriff's Office has evaluated subsequent events through December 30, 2022, the date that the financial statements were available to be issued. The sheriff is not aware of any subsequent events, except as described below, that would require recognition in the financial statements or disclosure in the notes to the financial statements.

Beginning September 20, 2022, the Sheriff's Office increased employer contributions to the deferred compensation plan described in Note 12 to 6% of the employee's match eligible salary.

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# REQUIRED SUPPLEMENTAL INFORMATION (PART II)



## SCHEDULES OF OTHER POST EMPLOYMENT BENEFIT FUNDING

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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**Last five fiscal years**

	Fiscal year ended June 30 of				
	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service cost	\$ 429,305	\$ 386,081	\$ 549,633	\$ 860,106	\$ 994,483
Interest	1,607,377	1,588,595	1,530,327	1,787,644	1,709,091
Differences between expected and actual experience	1,348,642	(635,754)	(2,937,044)	(6,482,079)	404,051
Changes of assumptions	-	-	(10,113,912)	2,343,927	-
Benefit payments	(949,979)	(976,594)	(984,899)	(971,722)	(1,183,941)
<b>Net change in total OPEB liability</b>	<u>2,435,345</u>	<u>362,328</u>	<u>(11,955,895)</u>	<u>(2,462,124)</u>	<u>1,923,684</u>
<b>Total OPEB liability - beginning</b>	<u>32,622,522</u>	<u>32,260,194</u>	<u>44,216,089</u>	<u>46,678,213</u>	<u>44,754,529</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 35,057,867</u>	<u>\$ 32,622,522</u>	<u>\$ 32,260,194</u>	<u>\$ 44,216,089</u>	<u>\$ 46,678,213</u>
<b>Plan Fiduciary Net Position</b>					
Contributions - employer	\$ 1,285,220	\$ 1,281,640	\$ 2,354,790	\$ -	\$ -
Net investment income	(651,726)	306,210	1	-	-
Net change in plan fiduciary net position	633,494	1,587,850	2,354,791	-	-
<b>Plan fiduciary net position - beginning</b>	<u>3,942,641</u>	<u>2,354,791</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 4,576,135</u>	<u>\$ 3,942,641</u>	<u>\$ 2,354,791</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net OPEB liability - ending (a) - (b)</b>	<u>\$ 30,481,732</u>	<u>\$ 28,679,881</u>	<u>\$ 29,905,403</u>	<u>\$ 44,216,089</u>	<u>\$ 46,678,213</u>
Plan fiduciary net position as a percentage of the total OPEB liability	13.05%	12.09%	7.30%	0.00%	0.00%
Covered-employee payroll	\$ 32,563,064	\$ 31,768,843	\$ 33,464,500	\$ 32,648,292	\$ 28,146,800
Net OPEB liability as a percentage of covered-employee payroll	93.61%	90.28%	89.36%	135.43%	165.84%
<b>Notes to Schedule:</b>					
<i>Benefit Change:</i>	None	None	None	None	None
<i>Changes of Assumptions:</i>					
<i>Salary increases:</i>	2.50%	2.50%	2.50%	2.50%	4.00%
<i>Employee turnover:</i>	13.00%	13.00%	13.00%	13.00%	12.00%
<i>Expected remaining service lives (years):</i>	5	5	5	12	15
<i>Discount Rate:</i>	5.00%	5.00%	5.00%	3.50%	3.87%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Employer Contributions**  
**For the Last Three Fiscal Years**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Valuation date</b>	7/1/2021	7/1/2020	7/1/2019
<b>Discount Rate - Beginning of Year to Determine ADC</b>	5.00%	5.00%	3.50%
<b>Discount Rate - As of End of Year Measurement Date</b>	5.00%	5.00%	5.00%
<b>Actuarially determined contribution</b>	\$ 2,294,972	\$ 2,331,470	\$ 2,953,721
<b>Contributions in relation to the actuarially determined contribution</b>			
Employer contributions to trust	1,285,220	1,281,640	2,354,790
Employer-paid retiree premiums	<u>949,979</u>	<u>976,594</u>	<u>984,899</u>
	<u>2,235,199</u>	<u>2,258,234</u>	<u>3,339,689</u>
<b>Contribution deficiency (excess)</b>	<u>\$ 59,773</u>	<u>\$ 73,236</u>	<u>\$ (385,968)</u>
Covered-employee payroll	\$ 32,563,064	\$ 31,768,843	\$ 33,464,500
Contributions as a percentage of covered employee payroll	6.86%	7.11%	9.98%

**Notes to Schedule:**

Actuarially determined contributions are calculated as of the last day of the fiscal year in which contributions are reported.

Actuarial cost method	Individual Entry Age Normal
Amortization method	Level dollar, open
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.5% annually
Healthcare trend	Flat 5.5% annually for 10 years and 4.5% annually thereafter
Salary increases	2.5% annually
Retirement age	Attainment of 30 years of service at any age; or age 60 and 15 years of service.
Mortality	RP-2000 without projection
Turnover	Age specific table with an average of 13% when applied to the active census

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Investment Returns**  
**For the Last Three Fiscal Years**

	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>Annual money-weighted rate of return, net of investment expense</b>	-12.75%	16.04%	0.00%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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# REQUIRED SUPPLEMENTAL INFORMATION (PART III)



## SCHEDULES OF PENSION FUNDING SHERIFFS' PENSION AND RELIEF FUND

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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Sheriffs' Pension and Relief Fund**  
**Last Nine Fiscal Years**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement Period	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Proportion of the net pension liability (asset)	4.489283%	4.410718%	4.565583%	4.436167%	5.007747%	4.991651%	5.004422%	4.979735%	5.071537%
Proportionate share of the net pension liability (asset)	\$ (2,224,665)	\$ 30,527,254	\$ 21,596,253	\$ 17,011,141	\$ 21,684,915	\$ 31,681,485	\$ 22,307,301	\$ 19,719,771	\$ 33,989,159
Covered payroll during measurement period	\$ 32,950,531	\$ 32,622,980	\$ 32,057,078	\$ 30,540,416	\$ 34,720,913	\$ 34,239,113	\$ 33,270,225	\$ 32,164,226	\$ 32,130,574
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-6.75%	93.58%	67.37%	55.70%	62.45%	92.53%	67.05%	61.31%	105.78%
Plan fiduciary net position as a percentage of the total pension liability	101.04%	84.73%	88.91%	90.41%	88.49%	82.10%	86.61%	87.34%	77.22%

Notes:

Information related to 2013 is not available.

Changes in Assumptions:

For the measurement period ended June 30, 2021, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed five years as the expected remaining service life. For measurement periods ended June 30, 2020, 2019, 2018, 2015, 2014, and 2013, the actuarial valuation of the Sheriffs' Pension and Relief Fund assumed six years as the expected remaining service lives. For measurement periods ended June 30, 2017 and 2016, seven years was assumed. The report for the Sheriffs' Pension and Relief fund is available on the Louisiana Legislative Auditor's website at [www.la.gov](http://www.la.gov) or may be obtained by writing to the Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of the Pension Contributions**  
**Sheriffs' Pension and Relief Fund**  
**Last Ten Fiscal Years**

	Fiscal Years									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Statutorily required contributions	\$ 4,238,106	\$ 4,036,440	\$ 3,996,315	\$ 3,926,992	\$ 3,893,903	\$ 4,600,521	\$ 4,707,878	\$ 4,741,007	\$ 4,467,611	\$ 4,257,301
Contributions in relation to the statutorily required contributions	(4,238,106)	(4,036,440)	(3,996,315)	(3,926,992)	(3,893,903)	(4,600,521)	(4,707,878)	(4,741,007)	(4,467,611)	(4,257,301)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll during fiscal year	34,596,784	32,950,531	32,622,980	32,057,078	30,540,416	34,720,913	34,239,113	33,270,225	32,164,226	32,130,574
Contributions as a percentage of covered payroll	12.25%	12.25%	12.25%	12.25%	12.75%	13.25%	13.75%	14.25%	13.89%	13.25%

Note:

According to state statute, contribution requirements for all employers are actuarially determined each year.



# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES



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**ST. TAMMANY PARISH SHERIFF'S OFFICE**

**ST. TAMMANY PARISH, LOUISIANA**

**Fund Descriptions**

**Nonmajor Governmental Funds**

**June 30, 2022**

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**Commissary Special Revenue Fund**

The Commissary Special Revenue Fund accounts for the commissions on sales of various goods and services to inmates of the parish jail. Expenditures of the fund are for the operations and purchases of equipment, supplies and maintenance.

**Crime Lab Special Revenue Fund**

The Crime Lab Special Revenue Fund accounts for the proceeds of criminal fees dedicated to the crime lab. Expenditures of the fund are for the operation of the crime lab.

**Bond Sinking Fund**

The Bond Sinking Fund accounts for all scheduled bond payments issued related to the Series 2014 Certificate of Indebtedness and the Series 2020 Certificate of Indebtedness. These funds are transferred from the General Fund, prior to issuing payment.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2022

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash	\$ 2,280,708	\$ 927,592	\$ 13,050	\$ 3,221,350
Receivables	4,400	-	-	4,400
<b>Total Assets</b>	<b>\$ 2,285,108</b>	<b>\$ 927,592</b>	<b>\$ 13,050</b>	<b>\$ 3,225,750</b>
<b>Liabilities</b>				
Accounts Payable	\$ 89,117	\$ -	\$ -	\$ 89,117
Accrued Liabilities	4,110	-	-	4,110
<b>Total Liabilities</b>	<b>93,227</b>	<b>-</b>	<b>-</b>	<b>93,227</b>
<b>Fund Balances</b>				
Restricted, reported in:				
Special Revenue Fund	-	927,592	-	927,592
Bond Sinking Fund	-	-	13,050	13,050
Committed, reported in:				
Special Revenue Fund	2,191,881	-	-	2,191,881
<b>Total Fund Balances</b>	<b>2,191,881</b>	<b>927,592</b>	<b>13,050</b>	<b>3,132,523</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,285,108</b>	<b>\$ 927,592</b>	<b>\$ 13,050</b>	<b>\$ 3,225,750</b>

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2022

	Commissary Special Revenue Fund	Crime Lab Special Revenue Fund	Bond Sinking Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Intergovernmental Revenues				
State Supplemental Pay	\$ 5,500	\$ -	\$ -	\$ 5,500
Fees, Charges and Commissions for Services				
Commissions	511,556	-	-	511,556
Criminal Fees	-	243,387	-	243,387
Salary Reimbursements & Other Charges for Services	27,600	-	-	27,600
Interest Earnings	2,396	1,126	-	3,522
<b>Total Revenues</b>	<b>547,052</b>	<b>244,513</b>	<b>-</b>	<b>791,565</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	47,541	-	-	47,541
Payroll Benefits	14,867	-	-	14,867
Operating Expenses	5,266	135,000	-	140,266
Professional Fees	1,200	132,892	-	134,092
Insurance	297	56,371	-	56,668
Debt Service				
Principal	-	-	1,475,000	1,475,000
Interest	-	-	447,650	447,650
Capital Outlays	29,622	-	-	29,622
<b>Total Expenditures</b>	<b>98,793</b>	<b>324,263</b>	<b>1,922,650</b>	<b>2,345,706</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>448,259</b>	<b>(79,750)</b>	<b>(1,922,650)</b>	<b>(1,554,141)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	1,922,650	1,922,650
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,922,650</b>	<b>1,922,650</b>
<b>Net Changes in Fund Balances</b>	<b>448,259</b>	<b>(79,750)</b>	<b>-</b>	<b>368,509</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,743,622</b>	<b>1,007,342</b>	<b>13,050</b>	<b>2,764,014</b>
<b>Fund Balances, End of Year</b>	<b>\$ 2,191,881</b>	<b>\$ 927,592</b>	<b>\$ 13,050</b>	<b>\$ 3,132,523</b>

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Capital Projects Fund  
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Interest Earnings	-	12,000	19,353	7,353
<b>Total Revenues</b>	-	12,000	19,353	7,353
<b>Expenditures</b>				
Capital Outlays	-	5,436,184	4,015,014	1,421,170
<b>Total Expenditures</b>	-	5,436,184	4,015,014	1,421,170
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(5,424,184)	(3,995,661)	1,428,523
<b>Other Financing Sources</b>				
Transfers In	4,222,158	5,222,158	5,222,158	-
<b>Total Other Financing Uses</b>	4,222,158	5,222,158	5,222,158	-
<b>Net Changes in Fund Balance</b>	<u>\$ 4,222,158</u>	<u>\$ (202,026)</u>	1,226,497	<u>\$ 1,428,523</u>
<b>Fund Balance, Beginning of Year</b>			<u>24,008,248</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 25,234,745</u>	

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances - Budget and Actual  
Commissary Fund  
For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental Revenues				
State Supplemental Pay	6,017	6,017	5,500	(517)
Fees, Charges and Commissions for Services				
Commissions	370,000	505,000	511,556	6,556
Salary Reimbursements & Other Charges for Services	26,400	26,400	27,600	1,200
Interest Earnings	1,600	1,600	2,396	796
<b>Total Revenues</b>	<b>404,017</b>	<b>539,017</b>	<b>547,052</b>	<b>8,035</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	54,924	53,957	47,541	6,416
Payroll Benefits	16,263	15,863	14,867	996
Operating Expenditures	11,865	6,448	5,266	1,182
Professional Fees	-	1,200	1,200	-
Materials and Supplies	2,500	2,500	-	2,500
Insurance	420	298	297	1
Capital Outlays	-	29,623	29,622	1
<b>Total Expenditures</b>	<b>85,972</b>	<b>109,889</b>	<b>98,793</b>	<b>11,096</b>
<b>Excess of Revenues Over Expenditures</b>	<b>318,045</b>	<b>429,128</b>	<b>448,259</b>	<b>19,131</b>
<b>Net Changes in Fund Balance</b>	<b>\$ 318,045</b>	<b>\$ 429,128</b>	<b>448,259</b>	<b>\$ 19,131</b>
<b>Fund Balance, Beginning of Year</b>			<u>1,743,622</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 2,191,881</u>	

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual  
 Crime Lab Fund  
 For the Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Fees, Charges and Commissions for Services				
Criminal Fees	250,000	235,000	243,387	8,387
Interest Earnings	1,200	850	1,126	276
<b>Total Revenues</b>	<b>251,200</b>	<b>235,850</b>	<b>244,513</b>	<b>8,663</b>
<b>Expenditures</b>				
Public Safety				
Operating Expenditures	135,000	135,000	135,000	-
Professional Fees	143,390	143,390	132,892	10,498
Insurance	57,050	57,050	56,371	679
<b>Total Expenditures</b>	<b>335,440</b>	<b>335,440</b>	<b>324,263</b>	<b>11,177</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(84,240)</b>	<b>(99,590)</b>	<b>(79,750)</b>	<b>19,840</b>
<b>Net Changes in Fund Balance</b>	<b>\$ (84,240)</b>	<b>\$ (99,590)</b>	<b>(79,750)</b>	<b>\$ 19,840</b>
<b>Fund Balance, Beginning of Year</b>			<b>1,007,342</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 927,592</b>	



# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS



## FIDUCIARY FUND- CUSTODIAL FUNDS

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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Fund Descriptions**  
**Fiduciary Fund - Custodial Funds**  
**June 30, 2022**

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**Sheriff's Custodial Fund**

The Sheriff's Custodial Fund accounts for funds held in connection with civil suits, sheriff's sales and garnishments. It also accounts for the collections of bonds, probation fines and disbursement of these collections, in accordance with applicable law.

**Tax Collector Custodial Fund**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

**Jail Custodial Fund**

The Jail Custodial Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentence. The Jail Custodial Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

**Fines and Cost Custodial Fund**

The Fines and Cost Custodial Fund accounts for the collection and settlement of fines and costs received by the courts, in accordance with applicable law.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Combining Statement of Fiduciary Net Position  
Fiduciary Funds - Custodial Funds  
June 30, 2022

	Fines and Costs Fund	Jail Custodial Fund	Tax Collector Fund	Sheriff's Fund	Total Custodial Funds
<b>Assets</b>					
Cash and Cash Equivalents					
Deposits - Restricted	\$ 165,007	\$ 433,794	\$ 1,196,259	\$ 3,307,716	\$ 5,102,776
Deposits - Other	224,720	76,346	28,198,799	-	28,499,865
Property Tax Receivable	-	-	986,429	-	986,429
<b>Total Assets</b>	<u>\$ 389,727</u>	<u>\$ 510,140</u>	<u>\$ 30,381,487</u>	<u>\$ 3,307,716</u>	<u>\$ 34,589,070</u>
<b>Liabilities</b>					
Due to local governments	\$ 207,706	\$ 45,762	\$ 29,168,012	\$ -	\$ 29,421,480
Due to others	17,014	30,584	17,216	-	64,814
<b>Total Liabilities</b>	<u>224,720</u>	<u>76,346</u>	<u>29,185,228</u>	<u>-</u>	<u>29,486,294</u>
<b>Net Position</b>					
Restricted for individuals and organizations	-	433,794	1,196,259	3,307,716	4,937,769
Restricted for other governments	165,007	-	-	-	165,007
<b>Total Net Position</b>	<u>\$ 165,007</u>	<u>\$ 433,794</u>	<u>\$ 1,196,259</u>	<u>\$ 3,307,716</u>	<u>\$ 5,102,776</u>

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds - Custodial Funds**  
**For the Year Ended June 30, 2022**

	<b>Fines and Costs Fund</b>	<b>Jail Custodial Fund</b>	<b>Tax Collector Fund</b>	<b>Sheriff's Fund</b>	<b>Total Custodial Funds</b>
<b>Additions</b>					
Criminal fines and fees collected for other governments	\$ 2,491,700	\$ 472,905	\$ -	\$ -	\$ 2,964,605
Fees collected for other organizations	-	81,095	-	-	81,095
Inmate Trust Funds received	-	2,800,863	-	-	2,800,863
Interest income collected for other governments	-	1,458	10,908	-	12,366
Property taxes collected for other governments	-	-	309,478,238	-	309,478,238
Delinquent interest income collected for other governments	-	-	799,148	-	799,148
Sales taxes collected for other governments	-	-	286,945,646	-	286,945,646
Occupational license fees collected for other governments	-	-	3,976,114	-	3,976,114
State revenue sharing funds received for other governments	-	-	4,684,375	-	4,684,375
Redemption fees collected for other governments	-	-	64,130	-	64,130
Bail bond cash receipts	-	-	-	361,564	361,564
Funds received in connection with civil suits and sheriff's sales	-	-	-	13,906,171	13,906,171
Garnishments received	-	-	-	1,505,886	1,505,886
<b>Total Additions</b>	<u>2,491,700</u>	<u>3,356,321</u>	<u>605,958,559</u>	<u>15,773,621</u>	<u>627,580,201</u>
<b>Deductions</b>					
Fees disbursed to other governments	2,666,953	473,385	-	1,129,011	4,269,349
Fees disbursed to other organizations	-	81,095	-	14,265,784	14,346,879
Inmate Trust Funds disbursed	-	2,826,690	-	-	2,826,690
Interest income disbursed to other governments	-	978	11,019	-	11,997
Property taxes disbursed to other governments	-	-	309,503,596	-	309,503,596
Delinquent interest disbursed to other governments	-	-	800,260	-	800,260
Sales taxes disbursed to other governments	-	-	286,945,535	-	286,945,535
Occupational license fees disbursed to other governments	-	-	3,976,114	-	3,976,114
State Revenue Sharing funds disbursed to other governments	-	-	4,684,375	-	4,684,375
Redemption fees Paid to Clerk of Court	-	-	64,130	-	64,130
<b>Total Deductions</b>	<u>2,666,953</u>	<u>3,382,148</u>	<u>605,985,029</u>	<u>15,394,795</u>	<u>627,428,925</u>
<b>Net Increase (decrease) in fiduciary net position</b>	<u>(175,253)</u>	<u>(25,827)</u>	<u>(26,470)</u>	<u>378,826</u>	<u>151,276</u>
<b>Net Position - Beginning of Year</b>	340,260	459,621	1,222,729	2,928,890	4,951,500
<b>Net Position - End of Year</b>	<u>\$ 165,007</u>	<u>\$ 433,794</u>	<u>\$ 1,196,259</u>	<u>\$ 3,307,716</u>	<u>\$ 5,102,776</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2022



**OTHER SCHEDULES REQUIRED  
BY THE  
LOUISIANA LEGISLATIVE AUDITOR**

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STATE OF LOUISIANA  
PARISH OF ST. TAMMANY

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared, Randy Smith, the sheriff of St. Tammany Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$29,395,058 is the amount of cash on hand in the Tax Collector Fund on the 30<sup>th</sup> day of June 2022.

He further deposed and said:

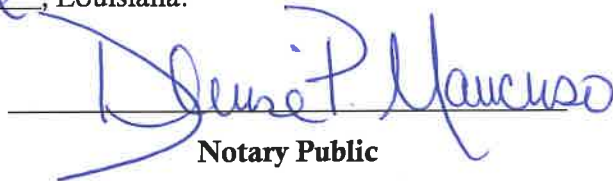
All itemized statements of the amount of taxes collected for tax year 2021, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



Randy Smith  
St. Tammany Parish Sheriff

SWORN to and subscribed before me, Notary Public, this 20 day of December 2022, in my office in Slidell, Louisiana.



Notary Public  
DENISE P. MANCUSO  
NOTARY NO. 133234

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation, Benefits and Other Payment to Agency Head**  
**For the Year Ended June 30, 2022**

**Agency Head Name:** Sheriff Randy Smith

<b>Purpose</b>	<b>Amount</b>
Salary	\$182,361.68
Benefits-insurance	\$9,660.54
Benefits-retirement	\$23,020.59
Benefits-Expense Account	-0-
Car allowance	-0-
Vehicle provided by government	Note 1
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	\$780.00
Conference travel	\$2,949.85
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

Note 1: Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee as a working condition fringe benefit if the specific requirements for the type of vehicle are met. Recordkeeping and substantiation by the employee are not required by the IRS. *Reg § 1.274-5T(k); Reg. §1.132-5(h).*

IRS Fringe Benefit Guide, Office of Federal, State and Local Governments, Publication 5137 (1-2014) excludes qualified nonpersonal use vehicles from employee income for unmarked vehicles used by law enforcement officers if the use is officially authorized. The sheriff has complied with the requirements of this regulation.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Justice System Funding Schedule - Receiving Entity  
 As Required by Act 87 of the 2020 Regular Legislative Session  
 Cash Basis Presentation  
 LLA Entity ID # 3117  
 For the Year Ended June 30, 2022

First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
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**Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary. )

<i>Department of the Treasury, Asset Forfeiture/Sales</i>	213,746	6,815
<i>Warren L. Montgomery - District Attorney, Restitution</i>	1,290	-
<i>Department of Corrections Probation and Parole Amite District Office, Restitution</i>	1,400	2,100
<i>St. Tammany Parish Government, Criminal Court Costs/Fees</i>	10,234	13,702
<i>St. Tammany Parish Government, Civil Fees</i>	7,990	10,914
<i>St. Tammany Parish Government, Criminal Court Costs/Fees</i>	1,700	600
<i>City Court Of Bogalusa, Criminal Court Costs/Fees</i>	4,020	3,000
<i>City Court Of East St Tammany, Criminal Court Costs/Fees</i>	54,056	41,032
<i>City Of Covington, Criminal Court Costs/Fees</i>	610	7,730
<i>City Of Mandeville, Criminal Court Costs/Fees</i>	11,940	5,579
<i>Town Of Abita Springs, Criminal Court Costs/Fees</i>	260	250
<i>Washington Parish Sheriffs Office, Criminal Court Costs/Fees</i>	5,242	5,207
<i>Warren L. Montgomery - District Attorney, Bond Fees</i>	20,869	-
<i>Warren L. Montgomery - District Attorney, Asset Forfeiture/Sales</i>	70,009	46,639
<b>Subtotal Receipts</b>	<b>403,366</b>	<b>143,568</b>

**Ending Balance of Amounts Assessed but Not Received** (only applies to those agencies that assess on behalf of themselves, such as courts)

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ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
LLA Entity ID # 3117  
For the Year Ended June 30, 2022

	First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	3,518,207	3,578,143
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	7,031,347	10,548,241
Bond Fees	509,612	283,563
Asset Forfeiture/Sale	-	18,839
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	914,769	1,105,238
Criminal Fines - Contempt	2,401	2,906
Criminal Fines - Other	419,927	477,858
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	23,695	28,470
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-
<b>Subtotal Collections</b>	<b>8,901,751</b>	<b>12,465,115</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
District Attorney, Parish of St. Tammany, Criminal Fines - Other	52,023	58,488
St. Tammany Parish Government, Criminal Fines - Other	324,426	358,883
St. Tammany Parish Clerk of Court, Criminal Court Costs/Fees	157,139	150,014
St. Tammany Parish Government, Criminal Court Costs/Fees	62,717	59,329
District Attorney, Parish of St. Tammany, Criminal Court Costs/Fees	171,895	149,457
22nd JDC Indigent Defender, Criminal Court Costs/Fees	259,567	244,159
Louisiana Supreme Court, Criminal Court Costs/Fees	2,128	2,166
LA Commission On Law Enforcement, Law Enforcement Training & Assistance Fund, Criminal Court Costs/Fees	11,403	10,692
LA Commission On Law Enforcement Crime Victims Reparations Fund, Criminal Court Costs/Fees	14,141	10,448
LA Dept. of Wildlife & Fisheries, Criminal Court Costs/Fees	30	25
LA Treasury Keep LA Beautiful Fund, Criminal Court Costs/Fees	545	-
Florida Parishes Juvenile Center, Criminal Court Costs/Fees	28,556	27,260
St. Tammany Parish Government O.D.P.O.W.F. Account, Criminal Court Costs/Fees	15,346	14,075
St. Tammany Parish Coroner's Office, Criminal Court Costs/Fees	15,035	9,768
St. Tammany Parish Government 22nd JDC Criminal Court Fund, Criminal Court Costs/Fees	15,322	12,929
Treasurer, State of LA - CMIS, Criminal Court Costs/Fees	19,882	18,802
DHH-THSCI LDHH Traumatic Head & Spinal, Criminal Court Costs/Fees	4,960	5,834
St. Tammany Parish Government Domestic Violence Fund, Criminal Court Costs/Fees	1,889	1,962
Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees	2,235	-
22nd JDC Expense Fund, Criminal Court Costs/Fees	28,820	27,025
St. Tammany Parish Government 22nd JDC Commissioner Fund, Criminal Court Costs/Fees	47,047	44,346
22nd JDC Drug Court Fund, Criminal Court Costs/Fees	985	2,755
22nd JDC Fins/Casa Fund, Criminal Court Costs/Fees	8,266	5,860
Crimestoppers, Inc., Criminal Court Costs/Fees	11,504	10,858
St. Tammany Parish Government - 22nd JDC Jury Costs, Criminal Court Costs/Fees	70,212	65,652

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)  
As Required by Act 87 of the 2020 Regular Legislative Session  
Cash Basis Presentation  
LLA Entity ID # 3117  
For the Year Ended June 30, 2022

	First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
<b>Less: Disbursements To Governments &amp; Nonprofits (continued):</b>		
<i>LA State Police Training Academy, Criminal Court Costs/Fees</i>	1,751	-
<i>Mandeville Police Department, Criminal Court Costs/Fees</i>	300	250
<i>City of Covington Police Department, Criminal Court Costs/Fees</i>	150	500
<i>Causeway Police Department, Criminal Court Costs/Fees</i>	150	450
<i>Pearl River Police Department, Criminal Court Costs/Fees</i>	100	-
<i>Slidell Police Department, Criminal Court Costs/Fees</i>	100	300
<i>LA Commission On Law Enforcement Drug Abuse Education &amp; Treatment Fund, Criminal Court Costs/Fees</i>	924	1,030
<i>State of LA, GNOEC, Criminal Court Costs/Fees</i>	35	15
<i>LA Commission on Law Enforcement - Crime Victims Reparations Fund, Criminal Court Costs/Fees</i>	-	-
<i>DHH-THSCI LDHH Traumatic Head &amp; Spinal Cord Injury Trust Fund, Criminal Court Costs/Fees</i>	7,240	7,780
<i>Disability Affairs Trust Fund, Criminal Court Costs/Fees</i>	620	1,264
<i>St. Tammany Parish Clerk of Court, Bond Fees</i>	1,100	1,447
<i>District Attorney of St. Tammany Parish, Bond Fees</i>	237	5,135
<i>22nd Judicial District Court, Bond Fees</i>	-	1,000
<i>St. Tammany Parish Government, 22nd JDC Criminal Court Fund, Asset Forfeiture/Sale</i>	-	3,730
<i>District Attorney - Parish of St. Tammany, Asset Forfeiture/Sale</i>	-	3,730
<i>Louisiana District Attorney's Association, Asset Forfeiture/Sales</i>	-	188
<i>City of Mandeville, Asset Forfeiture/Sale</i>	-	-
<i>St. Tammany Parish Clerk of Court, Asset Forfeiture/Sale</i>	-	-
<i>Calcasieu Parish Clerk of Court, Civil Fees</i>	380	77
<i>East Baton Rouge Clerk of Court, Civil Fees</i>	3,135	1,299
<i>East Baton Rouge Sheriff's Office, Civil Fees</i>	1,269	1,682
<i>Hammond City Court, Civil Fees</i>	510	88
<i>Lafayette Parish Clerk of Court, Civil Fees</i>	367	165
<i>Lafourche Parish Clerk of Court, Civil Fees</i>	125	81
<i>Beauregard Parish Clerk of Court, Civil Fees</i>	30	-
<i>Bienville Parish Clerk of Court, Civil Fees</i>	11	-
<i>Orleans First City Court - Constable, Civil Fees</i>	1,329	781
<i>Orleans Parish Sheriff, Civil Fees</i>	3,861	1,708
<i>Rapides Parish Clerk of Court, Civil Fees</i>	110	81
<i>Slidell City Court, Civil Fees</i>	160	-
<i>St. Bernard Parish Clerk of Court, Civil Fees</i>	602	247
<i>Bossier Parish Sheriff, Civil Fees</i>	-	77
<i>St. Landry Parish Clerk of Court, Civil Fees</i>	-	31
<i>St. Tammany Parish Clerk of Court Recording, Civil Fees</i>	22,630	38,315
<i>St. Tammany Parish Clerk of Court Clerk Fees, Civil Fees</i>	72,149	81,495
<i>Iberia Parish Clerk of Court, Civil Fees</i>	23	-
<i>Caddo Parish Sheriff, Civil Fees</i>	-	125
<i>LA Department of Public Safety, Civil Fees</i>	72	72
<i>St. Tammany Parish Clerk of Court, Civil Fees</i>	915	224
<i>Sheriff's Office Washington Parish, Civil Fees</i>	91	155
<i>Tangipahoa Parish Sheriff, Civil Fees</i>	513	383
<i>City Court of Houma, Civil Fees</i>	30	-
<i>Lafayette Parish Sheriff's Office, Civil Fees</i>	63	64
<i>Ascension Parish Clerk of Court, Civil Fees</i>	-	3
<i>Bossier Parish Clerk of Court, Civil Fees</i>	128	-

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)  
 As Required by Act 87 of the 2020 Regular Legislative Session  
 Cash Basis Presentation  
 LLA Entity ID # 3117  
 For the Year Ended June 30, 2022

	First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
<b>Less: Disbursements To Governments &amp; Nonprofits (continued):</b>		
<i>St. John the Baptist Parish Clerk of Court, Civil Fees</i>	58	60
<i>Acadia Parish Clerk of Court, Civil Fees</i>	93	-
<i>Clerk of Court Vernon Parish, Civil Fees</i>	-	23
<i>Houma City Court, Civil Fees</i>	6	-
<i>St. Martin Parish Clerk of Court, Civil Fees</i>	41	-
<i>St. Mary Parish Clerk of Court, Civil Fees</i>	36	6
<i>Tangipahoa Parish Clerk of Court, Civil Fees</i>	173	461
<i>City Court of Morgan City, Civil Fees</i>	101	-
<i>City Court of Monroe, Civil Fees</i>	20	-
<i>West Baton Rouge Parish Clerk of Court, Civil Fees</i>	30	30
<i>Denham Springs City Court, Civil Fees</i>	19	39
<i>St. Bernard Parish Sheriff's Office, Civil Fees</i>	54	54
<i>Washington Parish Clerk of Court, Civil Fees</i>	143	108
<i>Shreveport City Court, Civil Fees</i>	10	-
<i>Vermilion Parish Clerk of Court, Civil Fees</i>	67	-
<i>City Court of Thibodaux, Civil Fees</i>	30	-
<i>City Court of Opelousas, Civil Fees</i>	41	-
<i>Jefferson Parish Sheriff's Office, Civil Fees</i>	585	690
<i>Clerk of Court Terrebonne Parish, Civil Fees</i>	-	30
<i>Lafayette City Court, Civil Fees</i>	23	60
<i>Ouachita Parish Clerk of Court, Civil Fees</i>	133	41
<i>Iberville Parish Sheriff, Civil Fees</i>	4	-
<i>Sheriff's Office St John the Baptist, Civil Fees</i>	89	5
<i>Calcasieu Parish Sheriff, Civil Fees</i>	30	-
<i>County of Sampson, Civil Fees</i>	60	-
<i>City Court of East St. Tammany, Civil Fees</i>	543	112
<i>Crowley City Court, Civil Fees</i>	30	-
<i>Caddo Parish Clerk of Court, Civil Fees</i>	77	82
<i>Eunice City Court, Civil Fees</i>	41	-
<i>Jefferson First Justice of the Peace Court, Civil Fees</i>	30	-
<i>Fisher Law Firm, LLC, Civil Fees</i>	30	-
<i>Clerk of Court Cameron Parish, Civil Fees</i>	-	12
<i>Franklin Parish Clerk of Court, Civil Fees</i>	41	-
<i>Jefferson Parish Clerk of Court, Civil Fees</i>	-	51
<i>Lafourche Parish Sheriff's Office, Civil Fees</i>	34	24
<i>Leonard K. Fisher, Jr., Civil Fees</i>	30	-
<i>Livingston Parish Sheriff's Office, Civil Fees</i>	-	120
<i>Madison Parish Clerk of Court, Civil Fees</i>	9	-
<i>Morehouse Parish Clerk of Court, Civil Fees</i>	6	-
<i>Ouachita Parish Sheriff, Civil Fees</i>	-	137
<i>Plaquemines Parish Sheriff's Office, Civil Fees</i>	30	-
<i>Pointe Coupee Parish Clerk of Court, Civil Fees</i>	41	-
<i>Red River Parish Clerk of Court, Civil Fees</i>	41	-
<i>Ruston City Court, Civil Fees</i>	25	-
<i>Sheriff of Terrebonne Parish, Civil Fees</i>	8	-
<i>Sheriff Office of Vermillion, Civil Fees</i>	66	-
<i>St. Charles Parish Sheriff's Office, Civil Fees</i>	-	71
<i>St. John the Baptist Parish Sheriff, Civil Fees</i>	-	10
<i>St. Tammany Parish School Board, Civil Fees</i>	-	2,111
<i>West Monroe City Court, Civil Fees</i>	41	-
<i>Winn Parish Clerk of Court, Civil Fees</i>	11	-
<i>Zachary City Court, Civil Fees</i>	-	11
<i>St Tammany Parish Government, Civil Fees</i>	-	420
<i>Orleans Second City Court, Civil Fees</i>	29	-

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)  
 As Required by Act 87 of the 2020 Regular Legislative Session  
 Cash Basis Presentation  
 LLA Entity ID # 3117  
 For the Year Ended June 30, 2022

	First Six- Month Period Ended 12/31/2021	Second Six- Month Period Ended 6/30/2022
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	291,608	703,487
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Fines - Other	52,531	59,081
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Criminal Court		
Costs/Fees	133,954	112,714
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office Crime Lab, Criminal		
Court Costs/Fees	55,489	48,518
Amounts "Self-Disbursed" to Collecting Agency, St. Tammany Sheriff's Office, Bond Fees	17,268	31,003
Amounts "Self-Disbursed" to Collecting Agency, Asset Forfeiture/Sale	-	11,190
Amounts "Self-Disbursed" to Collecting Agency, Civil Fees	498,057	518,695
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	5,096,558	7,717,739
Bond Fee Refunds	160,683	223,382
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	1,061,680	1,422,146
Payments to 3rd Party Collection/Processing Agencies	23,695	28,470
<b>Subtotal Disbursements/Retainage</b>	8,841,815	12,325,952
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	3,578,143	3,717,306
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b> <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	226,003,273	226,734,505
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

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# STATISTICAL SECTION- UNAUDITED



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**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH LOUISIANA**  
**Statistical Section**

This part of the annual comprehensive financial report of the St. Tammany Parish Sheriff's Office presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Sheriff's Office overall financial health.

**Contents**

**Tables**

**Financial Trends**

**1-5**

These schedules contain trend information to help the reader understand how the Sheriff's Office financial performance and well-being have changed over time.

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**Revenue Capacity**

**6-11**

These schedules contain information to help the reader assess the fiduciary collections of revenues by the Sheriff's Office as well as the revenues of the sheriff.

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**Debt Capacity**

**12-13**

These schedules present information to help the reader assess the affordability of the Sheriff's Office's current levels of outstanding debt and the Sheriff's Office's ability to issue additional debt in the future.

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**Demographic and Economic Information**

**14-15**

These schedules contain demographic and economic information to help the reader understand the environment within which the Sheriff's Office's financial activities take place.

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**Operating Information**

**16-19**

These schedules contain service and infrastructure data to help the reader understand how the information in the Sheriff's Office's financial report relates to the services the Sheriff's Office provides and the activities it performs.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Net Position By Component  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

Table 1

(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Governmental Activities</b>										
Net investment in Capital Assets	\$ 24,627,410	\$ 22,378,113	\$ 19,890,272	\$ 20,336,025	\$ 21,256,899	\$ 21,340,059	\$ 21,629,125	\$ 23,539,748	\$ 23,216,715	\$ 22,606,051
Restricted for:										
Equitable Sharing	529,293	451,468	61,277	48,666	87,859	183,961	-	-	-	-
Donations for Equipment	68,347	22,656	-	-	-	-	-	-	-	-
Crime Lab Expenditures	927,592	1,007,342	1,058,944	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141
Debt Service	13,050	13,050	13,049	12,967	12,908	12,002	11,974	11,968	11,957	11,949
Capital Projects Fund	-	-	-	-	2,150	1,159,373	-	-	-	-
Unrestricted	7,101,609	(4,968,312)	(13,820,765)	(24,349,598)	(29,911,685)	(38,979,256)	(18,694,513)	(22,963,758)	(23,831,024)	(3,139,856)
<b>Total Governmental Activities Net Position</b>	<b>\$ 33,267,301</b>	<b>\$ 18,904,317</b>	<b>\$ 7,202,777</b>	<b>\$ (2,898,385)</b>	<b>\$ (7,525,407)</b>	<b>\$ (15,365,273)</b>	<b>\$ 3,589,352</b>	<b>\$ 1,681,121</b>	<b>\$ 1,366,223</b>	<b>\$ 21,172,285</b>
<b>Total Primary Government Net Position</b>	<b>\$ 33,267,301</b>	<b>\$ 18,904,317</b>	<b>\$ 7,202,777</b>	<b>\$ (2,898,385)</b>	<b>\$ (7,525,407)</b>	<b>\$ (15,365,273)</b>	<b>\$ 3,589,352</b>	<b>\$ 1,681,121</b>	<b>\$ 1,366,223</b>	<b>\$ 21,172,285</b>

NOTES:

Amounts reported in 2021 have been restated to comply with the requirements of GASB No. 87 "Leases." Total Net Position was increased by \$6,781 from what was previously reported.

Amounts reported in 2020 have been restated to comply with the requirements of GASB No. 84 "Fiduciary Activities." Total Net Position was increased by \$690,285 from what was previously reported.

Amounts reported in 2017 have been restated to comply with the requirements of GASB No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." Total Net Position was decreased by \$23,653,915 from what was previously reported.

Amounts reported in 2014 have been restated to comply with the requirements of GASB No. 68 "Accounting and Financial Reporting for Pensions." Total Net Position was decreased by \$29,521,548 from what was previously reported.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

Table 2

(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Expenses</b>										
Governmental Activities										
Public Safety	\$ 69,084,087	\$ 68,940,812	\$ 65,870,549	\$ 67,655,545	\$ 64,676,529	\$ 70,682,777	\$ 71,386,067	\$ 70,086,867	\$ 70,407,737	\$ 71,352,944
Interest on Long-Term Debt	404,114	475,565	567,906	604,956	634,189	662,339	919,375	676,902	242,806	501,062
Total Governmental Activities Expenses	69,488,201	69,416,377	66,438,455	68,260,501	65,310,718	71,345,116	72,305,442	70,763,769	70,650,543	71,854,006
Total Primary Government Expenses	\$ 69,488,201	\$ 69,416,377	\$ 66,438,455	\$ 68,260,501	\$ 65,310,718	\$ 71,345,116	\$ 72,305,442	\$ 70,763,769	\$ 70,650,543	\$ 71,854,006
<b>Program Revenues</b>										
Governmental Activities										
Public Safety										
Charges for Services	\$ 21,530,120	\$ 20,789,786	\$ 20,246,537	\$ 19,827,862	\$ 18,487,824	\$ 22,966,467	\$ 21,363,488	\$ 20,113,687	\$ 20,205,527	\$ 25,570,788
Operating Grants and Contributions	17,505,615	17,915,492	17,032,277	14,639,318	9,110,092	6,188,325	5,872,842	5,563,283	3,851,162	3,937,159
Total Governmental Activities Program Revenues	39,035,735	38,705,278	37,278,814	34,467,180	27,597,916	29,154,792	27,236,330	25,676,970	24,056,689	29,507,947
Total Primary Government Program Revenues	\$ 39,035,735	\$ 38,705,278	\$ 37,278,814	\$ 34,467,180	\$ 27,597,916	\$ 29,154,792	\$ 27,236,330	\$ 25,676,970	\$ 24,056,689	\$ 29,507,947
<b>Net (Expense) Revenue</b>										
Governmental Activities										
	(30,452,466)	(30,711,099)	(29,159,641)	(33,793,321)	(37,712,802)	(42,190,324)	(45,069,112)	(45,086,799)	(46,593,854)	(42,346,059)
Total Primary Government Net (Expense) Revenue	\$ (30,452,466)	\$ (30,711,099)	\$ (29,159,641)	\$ (33,793,321)	\$ (37,712,802)	\$ (42,190,324)	\$ (45,069,112)	\$ (45,086,799)	\$ (46,593,854)	\$ (42,346,059)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities										
Taxes										
Ad Valorem Taxes	\$ 26,627,379	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429
Sales and Use Taxes	17,443,257	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921
Intergovernmental Revenues										
Transfer from St. Tammany Parish Council	18,203	98,394	63,104	227,447	8,950,465	11,925,644	11,537,051	11,091,107	10,530,878	10,239,921
Interest and Investment Earnings	75,484	50,261	274,944	367,367	222,271	60,759	42,501	43,898	69,933	63,973
Miscellaneous										
Other Revenues	369,968	235,330	484,634	1,123,183	1,237,214	1,083,018	2,735,817	2,783,208	4,093,657	615,720
Special Community Disaster Loan Forgiveness	-	-	-	-	-	-	-	-	11,315,552	-
Gain (loss) on Disposal of Assets	281,159	414,766	-	-	-	-	-	-	-	(101,588)
Total Governmental Activities General Revenues	44,815,450	42,405,858	38,570,518	38,420,343	45,552,668	46,889,614	46,977,343	45,401,697	56,309,340	39,910,376
Total Primary Government General Revenues	\$ 44,815,450	\$ 42,405,858	\$ 38,570,518	\$ 38,420,343	\$ 45,552,668	\$ 46,889,614	\$ 46,977,343	\$ 45,401,697	\$ 56,309,340	\$ 39,910,376
<b>Changes in Net Position</b>										
Governmental Activities										
	14,362,984	11,694,759	9,410,877	4,627,022	7,839,866	4,699,290	1,908,231	314,898	9,715,486	(2,435,683)
Total Primary Government	\$ 14,362,984	\$ 11,694,759	\$ 9,410,877	\$ 4,627,022	\$ 7,839,866	\$ 4,699,290	\$ 1,908,231	\$ 314,898	\$ 9,715,486	\$ (2,435,683)

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Fund Balances - Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

Table 3

(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>General Fund</b>										
Nonspendable	\$ 366,045	\$ 411,039	\$ 209,758	\$ 211,471	\$ 217,715	\$ 197,414	\$ 110,594	\$ 112,546	\$ 119,574	\$ 97,096
Restricted	597,640	474,124	61,277	48,666	87,859	183,961	-	-	-	-
Assigned	439,582	2,714,938	-	1,780,560	822,910	-	-	-	-	-
Unassigned	26,903,312	21,238,496	28,844,650	28,920,009	22,342,775	16,285,769	13,323,506	10,177,511	9,847,360	9,905,682
<b>Total General Fund</b>	<b>\$ 28,306,579</b>	<b>\$ 24,838,597</b>	<b>\$ 29,115,685</b>	<b>\$ 30,960,706</b>	<b>\$ 23,471,259</b>	<b>\$ 16,667,144</b>	<b>\$ 13,434,100</b>	<b>\$ 10,290,057</b>	<b>\$ 9,966,934</b>	<b>\$ 10,002,778</b>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 39,154	\$ -	\$ -	\$ 4,290	\$ 20,413	\$ 18,029	\$ 10,216	\$ -	\$ -	\$ 3,637
Restricted, reported in:										
Special Revenue Funds	927,592	1,007,342	1,067,374	1,053,555	1,026,462	918,588	642,766	1,093,163	1,968,575	1,694,141
Bond Sinking Fund	13,050	13,050	13,049	12,967	12,908	12,002	11,974	11,968	11,957	11,949
Capital Projects Fund	-	-	-	-	2,150	1,159,373	2,340,279	8,641,345	17,649,397	7,527,650
Committed, reported in:										
Capital Projects Fund	23,581,992	24,008,248	10,564,315	5,608,775	5,565,094	5,530,763	5,523,755	5,520,990	5,318,522	4,880,447
Special Revenue Funds	2,191,881	1,743,622	1,466,269	1,210,958	922,695	735,151	537,618	694,270	524,918	453,865
Assigned, reported in:										
Special Revenue Funds	-	-	-	963,799	4,190,193	4,215,813	2,882,163	2,452,311	2,427,052	2,388,808
Capital Projects Fund	1,652,753	-	-	-	-	-	-	-	-	-
Unassigned	(39,154)	-	-	-	-	-	-	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 28,367,268</b>	<b>\$ 26,772,262</b>	<b>\$ 13,111,007</b>	<b>\$ 8,854,344</b>	<b>\$ 11,739,915</b>	<b>\$ 12,589,719</b>	<b>\$ 11,948,771</b>	<b>\$ 18,414,047</b>	<b>\$ 27,900,421</b>	<b>\$ 16,960,497</b>
<b>Total All Funds</b>	<b>\$ 56,673,847</b>	<b>\$ 51,610,859</b>	<b>\$ 42,226,692</b>	<b>\$ 39,815,050</b>	<b>\$ 35,211,174</b>	<b>\$ 29,256,863</b>	<b>\$ 25,382,871</b>	<b>\$ 28,704,104</b>	<b>\$ 37,867,355</b>	<b>\$ 26,963,275</b>

NOTE 1:

Amounts for fiscal year ended June 30, 2020 have been updated for restatement related to GASB Statement No. 84 implementation. Total Fund Balance was increased by \$690,285 from what was previously reported.

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Table 4**

(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Revenues</b>										
Taxes (See Table 5)	\$ 44,070,636	\$ 41,607,107	\$ 37,747,836	\$ 36,702,346	\$ 35,142,718	\$ 33,820,193	\$ 32,661,974	\$ 31,483,484	\$ 30,299,320	\$ 29,092,350
Intergovernmental Revenues	15,403,126	15,958,984	15,161,379	13,055,687	16,072,722	16,174,930	15,536,109	14,880,551	14,382,040	14,177,080
Fees, Charges, and Commissions for Services	21,530,120	20,789,786	20,246,537	19,827,862	18,487,824	22,966,467	21,363,488	20,113,687	20,205,527	25,570,788
Interest and Investment Earnings	72,943	47,858	260,708	348,192	206,746	58,755	41,657	42,594	68,504	62,510
Other Revenues	673,526	1,128,696	461,484	1,128,624	1,245,613	1,108,397	2,758,215	2,827,421	4,257,910	615,720
<b>Total Revenues</b>	<b>\$ 81,750,351</b>	<b>\$ 79,532,431</b>	<b>\$ 73,877,944</b>	<b>\$ 71,062,711</b>	<b>\$ 71,155,623</b>	<b>\$ 74,128,742</b>	<b>\$ 72,361,443</b>	<b>\$ 69,347,737</b>	<b>\$ 69,213,301</b>	<b>\$ 69,518,448</b>
<b>Expenditures</b>										
Current										
Public Safety	\$ 66,807,575	\$ 63,784,790	\$ 61,843,657	\$ 62,007,087	\$ 58,796,122	\$ 62,582,782	\$ 64,379,049	\$ 63,503,095	\$ 62,836,118	\$ 63,373,457
Intergovernmental										
Transfer to St. Tammany Parish Council	-	-	-	-	1,420,255	1,882,656	1,877,357	1,865,570	1,852,363	1,690,881
Debt Service										
Principal	1,775,515	1,420,000	1,370,000	1,325,000	1,275,000	1,230,000	1,195,000	295,000	285,000	270,000
Interest	483,535	564,658	584,956	614,956	643,806	671,606	695,506	676,902	242,806	248,206
Issuance costs	-	121,100	-	-	-	-	-	-	-	-
Capital Outlay	5,487,328	3,187,065	6,003,184	2,728,502	3,066,129	3,020,887	7,535,764	12,170,421	8,839,006	4,139,804
<b>Total Expenditures</b>	<b>\$ 74,553,953</b>	<b>\$ 69,077,613</b>	<b>\$ 69,801,797</b>	<b>\$ 66,675,545</b>	<b>\$ 65,201,312</b>	<b>\$ 69,387,931</b>	<b>\$ 75,682,676</b>	<b>\$ 78,510,988</b>	<b>\$ 74,055,293</b>	<b>\$ 69,722,348</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 7,196,398</b>	<b>\$ 10,454,818</b>	<b>\$ 4,076,147</b>	<b>\$ 4,387,166</b>	<b>\$ 5,954,311</b>	<b>\$ 4,740,811</b>	<b>\$ (3,321,233)</b>	<b>\$ (9,163,251)</b>	<b>\$ (4,841,992)</b>	<b>\$ (203,900)</b>
<b>Other Financing Sources (Uses)</b>										
Increase in Obligations Under Capital Leases	\$ -	\$ -	\$ -	\$ 216,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	8,259,801	17,581,690	9,281,538	1,939,956	1,918,806	1,901,606	2,578,082	2,751,661	1,052,806	835,719
Transfers Out	(10,545,021)	(18,863,330)	(11,636,328)	(1,939,956)	(1,918,806)	(2,768,425)	(2,578,082)	(2,751,661)	(1,052,806)	(835,719)
Bond Proceeds	-	5,070,989	-	-	-	-	-	-	15,746,072	-
Payment to Refunded Bond Escrow Agent	-	(4,860,000)	-	-	-	-	-	-	-	-
Leases (as Lessee)	151,810	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,133,410)</b>	<b>\$ (1,070,651)</b>	<b>\$ (2,354,790)</b>	<b>\$ 216,710</b>	<b>\$ -</b>	<b>\$ (866,819)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,746,072</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 5,062,988</b>	<b>\$ 9,384,167</b>	<b>\$ 1,721,357</b>	<b>\$ 4,603,876</b>	<b>\$ 5,954,311</b>	<b>\$ 3,873,992</b>	<b>\$ (3,321,233)</b>	<b>\$ (9,163,251)</b>	<b>\$ 10,904,080</b>	<b>\$ (203,900)</b>
<b>Fund Balances</b>										
Beginning of Year	51,610,859	42,226,692	39,815,050	35,211,174	29,256,863	25,382,871	28,704,104	37,867,355	26,963,275	27,167,175
Restatement - Implementation of GASB 84	-	-	690,285	-	-	-	-	-	-	-
End of Year	<b>\$ 56,673,847</b>	<b>\$ 51,610,859</b>	<b>\$ 42,226,692</b>	<b>\$ 39,815,050</b>	<b>\$ 35,211,174</b>	<b>\$ 29,256,863</b>	<b>\$ 25,382,871</b>	<b>\$ 28,704,104</b>	<b>\$ 37,867,355</b>	<b>\$ 26,963,275</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>3.27%</b>	<b>3.01%</b>	<b>3.06%</b>	<b>3.03%</b>	<b>3.09%</b>	<b>2.87%</b>	<b>2.77%</b>	<b>1.47%</b>	<b>0.81%</b>	<b>0.79%</b>

NOTE 1: Restated Bond Proceeds in Fiscal Year 2014 to combine the Bond Proceeds and the Bond Premium.

NOTE 2: Restated Fund Balance in Fiscal Year 2020 related to implementation of GASB Statement No. 84, *Fiduciary Funds*.

ST. TAMMANY PARISH SHERIFF'S OFFICE  
 ST. TAMMANY PARISH, LOUISIANA  
 Tax Revenues By Source - Governmental Funds  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

Table 5

(Unaudited)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Tax Revenues By Source</b>										
Taxes										
Ad Valorem Taxes	\$ 26,627,379	\$ 26,151,411	\$ 24,700,790	\$ 24,022,322	\$ 23,125,527	\$ 21,894,548	\$ 21,124,931	\$ 20,390,156	\$ 19,768,442	\$ 18,852,429
Sales and Use Taxes	17,443,257	15,455,696	13,047,046	12,680,024	12,017,191	11,925,645	11,537,043	11,093,328	10,530,878	10,239,921
<b>Total Tax Revenues</b>	<b>\$ 44,070,636</b>	<b>\$ 41,607,107</b>	<b>\$ 37,747,836</b>	<b>\$ 36,702,346</b>	<b>\$ 35,142,718</b>	<b>\$ 33,820,193</b>	<b>\$ 32,661,974</b>	<b>\$ 31,483,484</b>	<b>\$ 30,299,320</b>	<b>\$ 29,092,350</b>



Table 6

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Assessed Value and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Public Service Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Estimated Actual Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
2022	2,195,193,735	612,514,895	150,288,340	2,957,996,970	542,094,715	2,415,902,255	26,636,523,343	11.14	11.11%
2021	2,135,726,118	624,123,009	157,783,100	2,917,632,227	536,658,854	2,380,973,373	26,149,213,640	11.14	11.16%
2020	1,947,778,114	575,347,015	138,915,490	2,662,040,619	525,755,305	2,136,285,314	23,869,089,867	11.69	11.15%
2019	1,900,639,068	552,300,838	133,340,220	2,586,280,126	517,271,813	2,069,008,313	23,221,757,147	11.69	11.14%
2018	1,844,442,348	547,880,131	136,798,010	2,529,120,489	507,774,412	2,021,346,077	22,644,149,727	11.66	11.17%
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%
2014	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19,836,646,467	11.66	11.16%
2013	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19,561,944,987	11.66	11.10%

NOTE:  
 Total assessed value is based on the following percentages of estimated actual value:

Real Estate	10%
Commercial and Other Property	15%
Public Service	25%

SOURCES:  
 St. Tammany Parish Assessor's Office; Louisiana Tax Commission Annual Reports

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Principal Property Taxpayers  
 Current Year and Nine Years Ago  
 (Unaudited)

**Table 7**

Taxpayer	For the Fiscal Year Ending			For the Fiscal Year Ending		
	June 30, 2022			June 30, 2013		
	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation
Central La. Electric, Co.	\$ 48,675,270	1	2.01%	\$ 41,975,190	1	2.51%
Florida Marine Transporters	17,460,370	2	0.72%			
Atmos Energy Louisiana	15,575,120	3	0.64%	7,278,350	5	0.44%
Associated Wholesale Grocers	13,895,750	4	0.58%			
Tri-States NGL Pipeline, LLC	12,272,490	5	0.51%			
Chevron USA Inc.	11,471,642	6	0.47%	10,600,950	3	0.63%
Parkway Pipeline, LLC	9,855,210	7	0.41%			
Bell South Communications	9,123,520	8	0.38%			
Wash.-St. Tammany Elec. Coop	7,433,800	9	0.31%	7,130,370	6	0.43%
Utilities Inc of Louisiana	7,217,599	10	0.30%			
AT&T Southeast Tax Dept.				17,041,870	2	1.02%
Capital One, N.A.				10,504,970	4	0.63%
JP Morgan Chase Bank				5,778,312	7	0.35%
Louisiana Heart Hospital, LLC				5,754,158	8	0.34%
Verizon Wireless				5,640,170	9	0.34%
Southern Natural Gas				5,309,880	10	0.32%
	<u>\$ 152,980,771</u>		<u>6.33%</u>	<u>\$ 117,014,220</u>		<u>7.01%</u>

SOURCE:  
 St. Tammany Parish Assessor's Office

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Direct and Overlapping Property Tax Rates  
 Last Ten Fiscal Years  
 (Rate per \$1,000 of Assessed Value, Unaudited)

**Table 8**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>St. Tammany Parish Sheriff's Direct Rates:</b>										
Law Enforcement	11.14	11.14	11.69	11.69	11.66	11.25	11.66	11.66	11.66	11.66
<b>Overlapping Governments' Rates:</b>										
Parish Government	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01	19.43
School District	62.00	62.00	64.41	64.41	65.41	66.41	68.18	68.18	68.18	68.18
Other Parish-Wide	8.79	9.12	9.24	9.39	9.40	9.40	9.64	9.74	9.86	9.96
Cities, Towns and Villages	88.26	88.26	91.77	91.63	93.02	92.97	89.44	97.86	97.90	94.64
Fire Districts	347.45	343.84	351.71	351.71	351.71	351.71	352.54	342.62	346.82	352.66
Lighting Districts	12.89	12.89	16.29	16.29	15.30	15.30	17.65	17.65	17.65	18.44
Recreational Districts	56.06	56.21	57.85	57.90	61.70	60.20	70.88	67.68	72.98	70.83
Other Districts	12.07	10.59	10.39	14.00	14.00	16.95	17.90	19.00	19.75	20.00

SOURCE:  
 St. Tammany Parish Assessor's Office

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years  
 (Unaudited)

**Table 9**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Tax Levy	26,912,930	26,523,830	24,973,044	24,186,596	23,568,771	22,039,862	21,345,034	20,726,772	19,986,938	19,480,929
Current Tax Collections	26,545,634	26,052,463	24,658,703	23,926,671	23,023,811	21,760,572	20,930,650	20,265,465	19,676,861	18,569,039
Percent of Levy Collected	99%	98%	99%	99%	98%	99%	98%	98%	98%	95%
Collections for Prior Years	81,745	98,948	42,086	95,651	101,716	133,976	194,281	124,691	91,581	283,390
Total Collections	26,627,379	26,151,411	24,700,789	24,022,322	23,125,527	21,894,548	21,124,931	20,390,156	19,768,442	18,852,429
Ratio of Total Collections to Tax Levy	99%	99%	99%	99%	98%	99%	99%	98%	99%	97%

SOURCE:  
 Total Tax Levy, St. Tammany Parish Assessor's Office

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Principal Sales Taxpayers  
 Current year and Nine Years Ago  
 (Unaudited)

**Table 10**

TYPE OF BUSINESS	LAW ENFORCEMENT DISTRICT			
	June 30, 2022		June 30, 2013	
	PERCENTAGE OF TOTAL	TOTAL	PERCENTAGE OF TOTAL	TOTAL
Motor Vehicles	12.53%		12.08%	
Online Retailer	4.84%			
Grocery / Discount Retailer	1.86%		3.14%	
Building Materials	1.68%		1.27%	
Grocery / Discount Retailer	1.66%		2.19%	
Online Retailer	1.51%			
Grocery / Discount Retailer	1.32%		1.83%	
Grocery / Discount Retailer	1.24%		1.54%	
Grocery / Discount Retailer	1.16%		1.26%	
Grocery / Discount Retailer	0.88%		1.11%	
Grocery / Discount Retailer			0.68%	
Building Materials			0.97%	
Total - 10 Largest Taxpayers	28.68%	\$ 5,003,716	26.07%	\$ 2,669,286
Total - All Other Taxpayers	71.32%	\$ 12,439,541	73.93%	\$ 7,570,635
Total - All Taxpayers	100.00%	\$ 17,443,257	100.00%	\$ 10,239,921

SOURCE:  
 St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Direct and Overlapping Sales Tax Rates  
 Last Ten Fiscal Years  
 (Unaudited)

Table 11

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>St. Tammany Parish Sheriff's Direct Rates:</b>										
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>Overlapping Parish-Wide Rates:</b>										
State of Louisiana	4.45%	4.45%	4.45%	4.45%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%
St. Tammany Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
St. Tammany Parish Jail	-	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
St. Tammany Parish Court House	-	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>City, Town, Village and Other Jurisdiction Rates:</b>										
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Highway 21 Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rooms To Go Economic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Fremaux Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Camellia Square Economic Development District	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-
Northshore Square Economic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-	-

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Direct and Overlapping Sales Tax Rates  
 Last Ten Fiscal Years  
 (Unaudited)

Table 11 (Continued)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Highway 1077 Economic Development District	-	-	-	-	0.75%	0.75%	-	-	-	-
Highway 1088 Economic Development District	-	-	-	-	0.75%	0.75%	-	-	-	-
Highway 59 Economic Development District	-	-	-	-	0.75%	0.75%	-	-	-	-
Highway 434 Economic Development District	-	-	-	-	0.75%	0.75%	-	-	-	-
Airport Road Economic Development District	-	-	-	-	0.75%	0.75%	-	-	-	-

NOTES:

Act 26 of the 2016 First Extraordinary Session of the Louisiana Legislature enacted La. R.S. 47:321.1 which imposed an additional state sales tax in the amount of one percent (1%). The provisions of Act 26 were effective on April 1, 2016. Act 1 of the 2018 Third Extraordinary Session of the Louisiana Legislature amended La. R.S. 47:321.1 (A), (B), and (C) reducing the sales tax rate to forty-five hundredths of one percent (.45%) beginning July 1, 2018.

Camelia Square Economic Development District's sales tax rate became effective July 1, 2013. Northshore Square Economic Development District's sales tax rate became effective on April 1, 2015.

Folsom's sales tax rate was decreased to 2% effective September 30, 2015 and increased to 2.5% effective January 1, 2016.

Highway 1077, Highway 1088, Highway 59, Highway 434, and Airport Road Economic Development District's sales tax rates were in effect from January 1, 2017 to December 31, 2017.

St. Tammany Parish Jail's and Court House's sales tax rates expired on March 31, 2018.

SOURCE:

St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years  
(Unaudited)

Table 12

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Total Bonded Debt Per Capita	Total Debt Per Capita	Bonded Debt Percentage of Estimated Actual Value of Property
	Total Bonded Debt Limited Tax Revenue Bonds	Community Disaster Loan	Leases						
2022	\$ 13,359,894	\$ -	\$ 1,104,682		\$ 14,464,576	*	50	54	0.05%
2021	14,900,564	-	1,253,387		\$ 16,153,951	0.09%	57	61	0.06%
2020	16,132,646	-	158,295		\$ 16,290,941	0.09%	62	62	0.07%
2019	17,525,717	-	198,519		\$ 17,724,236	0.11%	68	69	0.08%
2018	18,873,788	-	-		\$ 18,873,788	0.12%	74	74	0.08%
2017	20,171,859	-	-		\$ 20,171,859	0.14%	80	80	0.09%
2016	21,424,930	-	-		\$ 21,424,930	0.15%	86	86	0.10%
2015	22,643,001	-	-		\$ 22,643,001	0.16%	92	92	0.11%
2014	22,961,072	-	-		\$ 22,961,072	0.18%	95	95	0.12%
2013	7,500,000	9,441,448	-		\$ 16,941,448	0.14%	31	71	0.04%

NOTE:

Details regarding the St. Tammany Parish Sheriff's outstanding debt can be found in the disclosures to the financial statements. Beginning in 2021, the lease liability is reported in accordance with GASB No. 87 "Leases." Prior year amounts have not been restated.

SOURCES:

See Table 6 for Estimated Actual Value of Property.  
See Table 14 for Demographic Statistics.

\* Information not available.



ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2022  
 (Unaudited)

Table 13

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt	
<b>Direct Debt:</b>				
St. Tammany Parish Sheriff	\$ 14,464,576	100%	\$ 14,464,576	
<b>Overlapping Debt To Be Repaid with Property Taxes:</b>				
City of Covington	*	2,425,000	100%	2,425,000
City of Slidell	**	16,284,813	100%	16,284,813
Fire Protection District No. 1	*	730,000	100%	730,000
Fire Protection District No. 2	*	2,765,000	100%	2,765,000
Fire Protection District No. 3	*	500,000	100%	500,000
Fire Protection District No. 4	*	4,899,206	100%	4,899,206
Fire Protection District No. 9	*	82,000	100%	82,000
Fire Protection District No. 12	*	2,324,750	100%	2,324,750
Fire Protection District No. 13	*	1,035,000	100%	1,035,000
Northshore Harbor Center	*	665,000	100%	665,000
Recreation District No. 1	*	4,710,000	100%	4,710,000
Recreation District No. 6	*	832,000	100%	832,000
Recreation District No. 11	*	585,000	100%	585,000
Recreation District No. 12	*	365,000	100%	365,000
Recreation District No. 14	*	28,443,099	100%	28,443,099
St. Tammany Parish Government	*	4,295,000	100%	4,295,000
St. Tammany Parish School Board	**	251,763,890	100%	251,763,890
St. Tammany Parish Hospital Service District No. 2	*	57,651,591	100%	57,651,591
St. Tammany Parish Water District No. 2	*	1,005,000	100%	1,005,000
Town of Abita Springs	*	2,141,000	100%	2,141,000
	\$	383,502,349		\$ 383,502,349
<b>Other Debt:</b>				
Fremaux Economic Development District	**	9,053,189	100%	9,053,189
Lakeshore Villages Master Community Development District	*	33,420,182	100%	33,420,182
Sewerage District No. 1	*	1,240,936	100%	1,240,936
St. Tammany Parish Communication District No. 1	*	5,180,000	100%	5,180,000
St. Tammany Parish Government	*	93,033,809	100%	93,033,809
St. Tammany Parish School Board	**	1,333,334	100%	1,333,334
St. Tammany Parish Hospital Service District No. 2	*	12,230,000	100%	12,230,000
St. Tammany Parish Waterworks District No. 3	*	1,981,109	100%	1,981,109
	\$	157,472,559		\$ 157,472,559

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Direct and Overlapping Governmental Activities Debt  
 As of June 30, 2022  
 (Unaudited)

Table 13 (Continued)

Governmental Unit		Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
<b>Leases/Notes Payable:</b>				
City of Covington	*	697,898	100%	697,898
Clerk of Court	**	475,336	100%	475,336
Fire Protection District No. 2	*	349,946	100%	349,946
Fire Protection District No. 5	*	282,823	100%	282,823
Fire Protection District No. 6	*	208,498	100%	208,498
Fire Protection District No. 11	*	396,545	100%	396,545
Fire Protection District No. 13	*	443,459	100%	443,459
Recreation District No. 14	*	34,580	100%	34,580
St. Tammany Parish School Board	**	750,943	100%	750,943
Town of Abita Springs	*	127,780	100%	127,780
Town of Pearl River	*	26,620	100%	26,620
		\$ 3,794,428		\$ 3,794,428
<b>Total Overlapping Debt</b>				<b>\$ 544,769,336</b>
<b>Total Direct and Overlapping Debt</b>				<b>\$ 559,233,912</b>

NOTE 1:

The Debt Outstanding Balance represents the amount reported as of June 30, 2022 or on the most current financial statements as indicated below.

\* as of 12/31/2021

\*\* as of 6/30/2021

NOTE 2:

Overlapping governments are those that coincide at least in part, with the geographic boundaries of the parish. This disclosure recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. The percentage overlap is calculated by dividing the amount of the revenue base from which the debt will be repaid contained within the overlapping area by the total revenue base of the overlapping government.

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Demographic Statistics  
 Last Ten Fiscal Years  
 (Unaudited)

Table 14

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2022	269,388	*	*	3.8%
2021	263,446	\$ 18,491,225,000	\$ 70,190	5.1%
2020	261,303	18,007,557,000	68,914	4.2%
2019	258,598	16,790,294,000	64,928	4.2%
2018	256,212	15,281,887,000	59,645	4.3%
2017	252,676	14,181,766,000	56,126	5.0%
2016	249,116	14,063,848,000	56,455	5.3%
2015	245,390	14,283,234,000	58,206	5.7%
2014	242,074	12,432,721,000	51,359	5.1%
2013	239,154	12,283,477,000	51,362	5.2%

SOURCES:

2022 Population, US Census Bureau- July 2021

2013-2021 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2012-2020

Unemployment Rate, Bureau of Labor Statistics

\* Information is not available.

ST. TAMMANY PARISH SHERIFF  
 ST. TAMMANY PARISH, LOUISIANA  
 Principal Employers  
 Current year and Nine Years Ago  
 (Unaudited)

Table 15

Employer	For the Fiscal Year Ending					
	June 30, 2022			June 30, 2013		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,546	1	4.94%	5,349	1	5.19%
St. Tammany Health System	2,500	2	2.23%	1,480	2	1.43%
Slidell Memorial Hospital	983	3	0.88%	1,180	3	1.14%
St. Tammany Parish Sheriff	751	4	0.67%	759	6	0.74%
St. Tammany Parish Government	589	5	0.52%	697	7	0.68%
City of Slidell	345	6	0.31%	384	10	0.37%
Christwood Retirement Community	285	7	0.25%			
Marc Jones Construction LLC	276	8	0.25%			
Cross Gates Family Fitness	273	9	0.24%			
AVALA Hospital	220	10	0.20%			
Ochsner Health System				912	4	0.88%
Lakeview Regional Medical Center				783	5	0.76%
Southeast Louisiana Hospital				592	8	0.57%
Textron Marine & Land Systems				533	9	0.52%
Total - 10 Largest Employers	11,768		10.49%	12,669		12.28%
Total - All Employers	112,322			103,152		

SOURCES:

2022: 2021-2022 North Shore Book of Lists; 2021 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government  
 2013: 2012-2013 New Orleans City Business Book of Lists; 2012 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Full-Time Equivalent Employees By Function  
Last Ten Fiscal Years  
(Unaudited)

Table 16

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Public Safety</b>										
<b>Full-Time Positions</b>										
Financial Administration:										
Accounting	12	13	15	15	14	16	18	17	17	18
Civil	20	20	20	19	20	20	21	23	21	21
Occupational License	4	4	4	4	4	4	4	4	4	4
Property Tax	8	8	8	9	9	9	8	8	8	9
Purchasing	3	3	3	3	3	3	2	2	2	2
Sales Tax	14	14	14	14	13	14	13	13	13	13
Support Services:										
Administration	7	6	7	7	7	7	6	5	6	6
Building Maintenance	5	5	4	4	5	6	4	4	3	3
Communications-911	47	49	47	45	44	44	43	40	40	40
Criminal Records	20	20	18	18	19	21	21	19	19	18
Human Resources	13	13	9	9	9	10	9	10	10	9
Information Systems/Radio Maintenance	14	14	14	14	13	14	13	13	13	13
Professional Standards	5	5	5	5	4	6	0	0	0	0
Public Affairs	4	4	4	4	3	5	4	4	4	4
Public Integrity Bureau/Internal Affairs	2	2	2	2	2	3	4	3	2	3
Radio Maintenance	0	0	0	0	0	0	3	5	5	5
Training	12	12	11	13	13	10	11	11	11	12
Vehicle Maintenance	10	10	9	9	9	11	9	8	8	7
Law Enforcement Operations:										
Canine (K-9)	6	6	8	7	7	7	10	10	10	9
Court Security/Sex Offender	38	38	37	37	37	45	45	46	47	46
Crime Laboratory	20	20	18	18	18	20	21	21	21	21
Criminal Investigations-East	29	29	28	29	30	30	27	27	26	27
Criminal Investigations-West	28	27	29	28	27	27	28	26	26	25
Criminal Patrol District I	**	**	**	**	**	**	**	**	**	**
Criminal Patrol District II	53	54	52	55	58	60	60	59	59	59
Criminal Patrol District III	52	54	51	50	53	52	48	50	50	50
Criminal Patrol District IV	37	37	42	42	33	33	31	31	31	31
Narcotics	18	18	16	16	17	19	19	21	20	20
School Resource Officers	30	30	30	0	0	0	0	0	0	0
Special Operations	16	16	16	17	17	17	17	15	15	16
Street Crimes	0	0	0	0	0	0	8	7	7	7
Traffic	14	14	13	13	13	13	15	13	13	13
Corrections:										
Commissary	1	1	2	2	2	2	2	2	2	2
Jail Facility	161	168	160	159	164	188	187	185	186	177
Re-Entry Program	15	15	7	7	7	7	0	0	0	0
Jail Medical	0	0	0	0	0	34	35	30	28	28
Transitional Work Program	0	0	0	0	0	23	0	0	4	18
<b>Total Full-Time Positions</b>	<b>718</b>	<b>729</b>	<b>703</b>	<b>674</b>	<b>674</b>	<b>780</b>	<b>746</b>	<b>732</b>	<b>731</b>	<b>736</b>
<b>Part-Time Positions</b>										
School Crossing Guards	24	20	23	23	23	23	23	23	23	23
All Other Departments	9	12	8	4	3	7	*	*	*	*
<b>Total Part-Time Positions</b>	<b>33</b>	<b>32</b>	<b>31</b>	<b>27</b>	<b>26</b>	<b>30</b>	<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
<b>Total</b>	<b>751</b>	<b>761</b>	<b>734</b>	<b>701</b>	<b>700</b>	<b>810</b>	<b>769</b>	<b>755</b>	<b>754</b>	<b>759</b>

NOTES:  
Effective July 1, 2016, part-time employees were segregated from their departments and tracked separately (See \*). Information related to part-time employees for previous fiscal years was unavailable; as a result, these amounts have not been restated. In March 2022, a new criminal patrol district was created. The statistics for this schedule were obtained from the Position Summary Schedule that was prepared prior to the creation of the new patrol district (See \*\*).

SOURCE:  
St. Tammany Parish Sheriff's Office

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Operating Indicators  
Last Ten Fiscal Years  
(Unaudited)

Table 17

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Population - Total	269,388	263,446	261,303	258,598	256,212	252,676	249,116	245,390	242,074	239,154
Calls for Service	322,934	298,930	224,793	214,209	211,781	215,586	305,412	297,025	292,747	279,330
Events Generated (See Note)	237,528	164,453	216,390	219,564	224,661	224,424	183,008	182,309	170,105	148,522
Assigned Cases	12,715	14,082	13,179	16,358	14,061	13,690	20,218	21,289	21,221	22,567
Traffic Tickets Issued	3,428	3,402	3,291	3,622	5,412	5,006	4,255	5,680	5,074	6,007
Crime Statistics:										
Murders	5	10	10	4	14	9	2	3	3	4
Sex Offenses	74	28	40	30	26	28	32	25	5	6
Assaults	912	858	906	769	676	733	794	782	800	892
Total Persons Crimes	991	896	956	803	716	770	828	810	808	902
Robberies	18	18	17	15	29	20	19	20	23	15
Burglary	255	237	256	262	325	416	322	364	405	601
Theft and Fraud	1,146	894	1,016	1,084	1,264	1,215	1,295	1,193	1,254	1,663
Vehicle Theft	183	149	120	116	107	130	106	115	117	158
Arson	2	7	3	0	9	9	8	14	7	14
Total Property Crimes	1,604	1,305	1,412	1,477	1,734	1,790	1,750	1,706	1,806	2,451
Total	2,595	2,201	2,368	2,280	2,450	2,560	2,578	2,516	2,614	3,353
Estimated Value of Property Stolen	\$ 6,410,385	\$ 4,323,230	\$ 2,985,942	\$ 3,078,526	\$ 2,116,265	\$ 2,461,075	\$ 2,178,410	\$ 2,951,434	\$ 2,217,988	\$ 3,281,155
Estimated Value of Property Recovered	\$ 1,889,289	\$ 526,368	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175
Crime Rate per 1,000 Residents	9.63	8.35	9.06	8.82	9.56	10.13	10.35	10.25	10.80	14.02

NOTES:

Sheriff Randy Smith encourages proactive police work resulting in additional events generated by deputies. Additionally, deputies receive requests for service via the St. Tammany Parish Sheriff's Office crime app. Beginning in fiscal year 2022, certain crime statistics were updated as follows: Fraud was added to the category of Theft, and Rape Statistics were expanded to include other Sex Offenses.

SOURCES:

St. Tammany Parish Sheriff's Office  
See Table 14 for Demographic Statistics.

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Capital Assets By Classification  
Last Ten Fiscal Years  
(Unaudited)

Table 18

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
<b>Public Safety</b>								
Financial Administration:								
Accounting	-	-	-	-	9	1	-	10
Civil	-	-	-	-	1	13	-	14
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	1	1	-	2
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	-	5	-	5
	-	-	-	-	11	21	-	32
Support Services:								
Administration	3	-	2	-	6	4	-	15
Building Maintenance	-	3	2	-	44	11	-	60
Communications-911	-	-	-	1	-	2	-	3
Criminal Records	-	-	-	-	2	2	-	4
Human Resources	-	-	-	-	4	4	-	8
Information Systems	-	-	-	15	158	9	-	182
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	-	4	-	4
Public Integrity Bureau/Internal Affairs	-	-	-	-	-	2	-	2
Radio Maintenance	-	-	-	49	6	-	-	55
Training	-	-	-	-	23	12	-	35
Vehicle Maintenance	-	-	1	-	55	60	-	116
	3	3	5	65	298	110	-	484
Law Enforcement Operations:								
Court Security/Sex Offender	-	-	-	-	-	10	-	10
Crime Laboratory	-	-	1	1	99	16	-	117
Criminal Investigations-East	-	-	-	-	5	25	-	30
Criminal Investigations-West	-	-	1	-	1	27	-	29
Criminal Patrol District I (Slidell)	-	-	-	-	9	54	-	63
Criminal Patrol District II (Mandeville)	1	-	2	-	5	43	-	51
Criminal Patrol District III (Covington)	1	-	-	-	-	22	-	23
Criminal Patrol District IV (Bush)	-	-	-	-	3	38	-	41
Narcotics	-	-	-	4	39	27	-	70
School Crossing Guards	-	-	-	-	-	1	-	1
School Resource Officers	-	-	-	-	-	30	-	30
Special Operations	-	-	-	-	96	98	-	194
Street Crimes	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	20	35	-	55
	2	-	4	5	277	426	-	714

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Capital Assets By Classification  
Last Ten Fiscal Years  
(Unaudited)

Table 18 (Continued)

	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Corrections Division:								
Jail Facility	1	5	-	2	142	56	-	206
Transitional Work Program	-	-	-	-	-	-	-	-
	1	5	-	2	142	56	-	206
Total - 2022	6	8	9	72	728	613	-	1,436
Total - 2021	5	8	9	71	731	605	-	1,429
Total - 2020	4	8	9	70	703	594	-	1,388
Total - 2019	4	8	9	118	772	633	-	1,544
Total - 2018	4	7	9	120	751	589	-	1,480
Total - 2017	4	6	8	155	1,090	582	1	1,846
Total - 2016	4	5	8	169	1,053	573	1	1,813
Total - 2015	4	5	8	178	1,024	598	11	1,828
Total - 2014	4	5	7	179	987	634	16	1,832
Total - 2013	4	5	7	179	973	609	4	1,781

NOTES:

Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end.  
In addition, asset counts do not include leased assets. Information regarding these items can be found in the disclosures to the financial statements.

SOURCE:

St. Tammany Parish Sheriff's Office



ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Capital Assets By Function  
Last Ten Fiscal Years  
(Unaudited)

Table 19

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Public Safety</b>										
Financial Administration:										
Accounting	10	11	11	9	7	9	9	12	12	11
Civil	14	16	14	15	14	14	13	14	14	14
Occupational License	-	-	-	-	1	1	1	1	1	1
Property Tax	2	1	2	1	-	-	-	1	1	1
Purchasing	1	1	1	1	1	1	1	1	1	1
Sales Tax	5	5	4	7	6	6	6	6	6	6
	<u>32</u>	<u>34</u>	<u>32</u>	<u>33</u>	<u>29</u>	<u>31</u>	<u>30</u>	<u>35</u>	<u>35</u>	<u>34</u>
Support Services:										
Administration	15	15	18	20	17	17	18	14	18	17
Building Maintenance	60	56	54	51	51	47	45	36	27	18
Communications-911	3	4	2	4	4	5	5	15	8	4
Criminal Records	4	3	2	2	2	3	3	2	2	3
Human Resources	8	8	8	6	5	5	6	3	3	3
Information Systems	182	171	140	188	171	147	133	127	139	129
Professional Standards	-	-	-	-	-	4	-	-	-	-
Public Affairs	4	1	7	8	9	9	8	8	8	8
Public Integrity Bureau/Internal Affairs	2	2	3	2	2	2	2	10	3	4
Radio Maintenance	55	55	54	112	109	160	173	181	181	189
Training	35	42	42	47	46	396	398	392	384	387
Vehicle Maintenance	116	104	89	91	124	115	78	76	96	95
	<u>484</u>	<u>461</u>	<u>419</u>	<u>531</u>	<u>540</u>	<u>910</u>	<u>869</u>	<u>864</u>	<u>869</u>	<u>857</u>

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Capital Assets By Function  
Last Ten Fiscal Years  
(Unaudited)

Table 19 (Continued)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Law Enforcement Operations:										
Canine (K-9)	-	-	7	8	7	5	-	-	-	-
Court Security/Sex Offender	10	10	10	10	8	6	7	8	6	6
Crime Laboratory	117	112	103	106	104	104	103	102	104	103
Criminal Investigations-East	30	32	32	33	26	29	30	12	38	26
Criminal Investigations-West	29	29	27	36	38	36	33	52	54	32
Criminal Patrol District I (Slidell)	63	76	85	88	83	90	93	96	100	104
Criminal Patrol District II (Mandeville)	51	64	58	62	59	63	61	60	69	72
Criminal Patrol District III (Covington)	23	*	*	*	*	*	*	*	*	*
Criminal Patrol District IV (Bush)	41	42	47	49	52	39	38	37	45	45
Narcotics	70	71	72	83	72	77	77	85	83	76
School Crossing Guards	1	1	1	2	1	1	1	1	1	1
School Resource Officers	30	29	31	31	-	-	-	-	-	-
Special Operations	194	196	199	191	183	174	184	192	160	160
Street Crimes	-	-	-	6	7	7	9	6	14	11
Traffic	55	60	53	53	49	47	49	62	45	54
	714	722	725	758	689	678	685	713	719	690
Corrections Division:										
Jail Facility	206	212	201	208	206	209	209	203	194	181
Transitional Work Program	-	-	11	14	16	18	20	13	15	19
	206	212	212	222	222	227	229	216	209	200
Total	1,436	1,429	1,388	1,544	1,480	1,846	1,813	1,828	1,832	1,781

NOTES:

Effective June 30, 2019, the asset counts do not include details regarding assets that were not in service at year end.

In addition, asset counts do not include leased assets. Information regarding these items can be found in the disclosures to the financial statements.

In March 2022, a new criminal patrol district was created (See \*). The prior year amounts have been restated to conform with the current year presentation.

SOURCE:

St. Tammany Parish Sheriff's Office

# OTHER GOVERNMENTAL REPORTING INFORMATION



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Randy Smith  
St. Tammany Parish Sheriff  
St. Tammany Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Tammany Parish Sheriff's Office (the Sheriff), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated December 30, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and

material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LeBlanc & Associates CPAs, L.L.C.*

Metairie, Louisiana  
December 30, 2022

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor Program Title	CFDA/ALN Number	Grant or Other Number	Subaward Number	2022 Expenditures	Amounts Provided to Subrecipients
<b>United States Department of Justice</b>					
<b>Direct Programs:</b>					
Bulletproof Vest Partnership	16.607	N/A	N/A	\$ 31,054	
Equitable Sharing	16.922	LA0520000	N/A	43,275	
Support for Adam Walsh Act Implementation Grant Program	16.750	2020-AW-BX-0009	N/A	42,636	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0109	N/A	5,999	
<b>Passed through the Louisiana Commission on Law Enforcement:</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-MU-BX-0056	2019-DJ-01-6112	29,644	
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>				<u>35,643</u>	
Paul Coverdell Forensic Science Improvement	16.742	2020-CD-BX-0037	2020-CD-01-6089	29,779	
Coronavirus Emergency Supplemental Funding (CESF) Program	16.751	2020-VD-BX-0261	2020-DJ-01-5895	11,485	
ARRA Violence Against Women Formula Grant Program	16.588	2020-WF-AX-0057	2020-WF-01-5788	8,367	
ARRA Violence Against Women Formula Grant Program	16.588	15JOVW-21-GG-00542-MUMU	2021-WF-01-6575	3,760	
<b>Total ARRA Violence Against Women Formula Grant Program</b>				<u>12,127</u>	
<b>Total United States Department of Justice</b>				<u>\$ 205,999</u>	
<b>United States Department of Transportation</b>					
<b>Passed through the State of Louisiana:</b>					
State and Community Highway Safety Programs	20.600	69A37521300004020LA0	N/A	8,000	
State and Community Highway Safety Programs	20.600	69A37522300004022LA0	N/A	27,700	
<b>Total State and Community Highway Safety Programs</b>				<u>35,700</u>	
National Priority Safety Programs- Impaired Driving	20.616	69A3752130000405DLAM	N/A	25,750	
National Priority Safety Programs- Impaired Driving	20.616	69A3752230000405DLAM	N/A	67,900	
<b>Total National Priority Safety Programs- Impaired Driving</b>				<u>93,650</u>	
<b>Total United States Department of Transportation</b>				<u>\$ 129,350</u>	

ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

(Continued)

Federal Grantor/Pass-Through Grantor Program Title	CFDA/ALN Number	Grant or Other Number	Subaward Number	2022 Expenditures	Amounts Provided to Subrecipients
<b>United States Executive Office of the President</b>					
<b>Passed through Jefferson Parish Sheriff's Office:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G20GC0001A	N/A	3,576	
High Intensity Drug Trafficking Areas Program	95.001	G21GC0001A	N/A	6,100	
<b>Total High Intensity Drug Trafficking Areas Program</b>				9,676	
<b>Total United States Executive Office of the President</b>				\$ 9,676	
<b>United States Department of Homeland Security</b>					
<b>Passed through St. Tammany Parish Government:</b>					
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2020-SS-00011-	198	
Homeland Security Grant Program	97.067	State Homeland Security Program	EMW-2021-SS-00019-	19,052	
<b>Passed through Louisiana Governor's Office of Homeland Security:</b>					
Homeland Security Grant Program	97.067	Operation Stonegarden	EMW-2019-SS-00014	57,858	34,555
<b>Total Homeland Security Grant Program</b>				77,108	
Disaster Grants- Public Assistance	97.036	Hurricane Zeta 4577-DR-LA	N/A	15,477	
Disaster Grants- Public Assistance	97.036	Hurricane Ida 4611-DR-LA	N/A	31,541	
<b>Total Disaster Grants - Public Assistance</b>				47,018	
<b>Total United States Department of the Homeland Security</b>				\$ 124,126	
<b>Total Federal Expenditures</b>				\$ 469,151	\$ 34,555



**ST. TAMMANY PARISH SHERIFF  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

(Continued)

Notes to the Schedule of Expenditures of Federal Awards

- A. BASIS OF PRESENTATION- The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of St. Tammany Parish Sheriff's Office (STPSO) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of STPSO, it is not intended to and does not present the financial position, changes in net position, or cash flows of STPSO.
- B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- C. INDIRECT COST RATE- The STPSO has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
- D. SUBRECIPIENTS- For the year ended June 30, 2022, City of Slidell was a subrecipient of Operation Stonegarden.
- E. NON-CASH ASSISTANCE- For the year ended June 30, 2022, the value of federal awards expended in the form of non-cash assistance was \$0.00.
- D. The following is a reconciliation of total federal grant expenditures to the federal grant revenues reported on page 16 of the financial statements:

<b>Total Federal Expenditures</b>	<b>\$ 469,151</b>
Reduction of GOHSEP De-Obligation Liability for Zeta and Ida Claims	(47,018)
OSG20 Subrecipient Funding Restricted for Slidell Police Department	20,321
HID20 Vehicle Allowance	4,200
HID21 Vehicle Allowance	4,200
Asset Forfeiture Revenues for Which No Expenditures Were Recorded in the Current Year	177,286
<b>Total</b>	<b>\$ 158,989</b>
<b>Total Federal Revenues</b>	<b>\$ 628,140</b>

ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2022

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**SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

- |    |  |                    |
|----|--|--------------------|
| 1. | Type of auditor's report   | Unmodified Opinion |
| 2. | Compliance and internal control over financial reporting:  |                    |
|    | a. Material weaknesses identified.   | None               |
|    | b. Significant deficiencies disclosed during the audit of the financial statements, not considered to be material weaknesses.  | None               |
|    | c. Instances of noncompliance material to the financial statements of St. Tammany Parish Sheriff, which would be required to be reported in accordance with Government Auditing Standards. | None               |

Federal Awards - N/A in the Current Year

- |    |   |              |
|----|---|--------------|
| 3. | Internal control over major federal award programs:                                     |              |
|    | a. Material weaknesses identified.  |              |
|    | b. Significant deficiencies identified not considered to be material weaknesses.        |              |
| 4. | Type of auditor's report issued on compliance for major programs.                       |              |
| 5. | Audit findings disclosed that are required in accordance with 2 CFR section 200.516(a). |              |
| 6. | Identification of major programs:   | CFDA Number: |
| 7. | Dollar Threshold used to distinguish between Type A and B programs.                     |              |
| 8. | Auditee qualified as a low-risk auditee under 2 CFR section 200.520.                    |              |

Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

N/A

No management letter was issued

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Prior Year Findings and Questioned Costs**  
**Year Ended June 30, 2022**

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Financial Statement Findings

None

Federal Awards Findings and Questioned Costs

None

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# ST.TAMMANY PARISH SHERIFF'S OFFICE

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